



Course Specifications

Course Title:	Auditing
Course Code:	ACCT 1421
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

Table of Contents

A. Course Identification	3
B. Course Objectives and Learning Outcomes	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: Eighth level/ Fourth Year
4. Pre-requisites for this course (if any): ACCT 1411
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

<p>1. Course Description</p> <p>The course is designed to provide in-depth study of auditing principles, concepts, and practices as it applies mainly to business. Further, it will provide the student with a working knowledge of auditing procedures and techniques, standards, ethics and legal environment, statistical audit tools as well as audit reports.</p>
<p>2. Course Main Objective</p> <p>The objectives of the course are to develop understanding of the standards, concepts, objectives, techniques, reports, and ethics pertaining to the work of both the external and internal auditor. Upon the successful completion of the course, students should:</p> <ul style="list-style-type: none"> ▪ Have a good understanding of auditing standards for both external and internal auditing. ▪ Have knowledge of the Code of Ethics and its usefulness to the profession. ▪ Understand the external auditor's legal responsibilities. ▪ Have knowledge of the different types of audit evidence and the reliability of each. ▪ Understand the different types of audit reports and the circumstances that relate to the use of each type. ▪ Have a good understanding of auditing objectives and audit procedures used to achieve those audit objectives.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Understand the theoretical auditing knowledge to support audit opinion decisions and the professional codes of conduct and ethical standards related to auditing.	K1
1.2	Understand the various auditing standards and procedures in the conduct of an audit including fraud auditing.	K2
1.3	Demonstrate an understanding of the audit process, beginning with the planning phase, through the documentation stages, to the testing, evaluation, and reporting stages.	K3
2	Skills	
2.1	Demonstrate and apply technical skills in auditing techniques, audit tests, risk of material misstatement and make appropriate decision and recommendations.	S1
2.2	Decide on the appropriateness of different types of audit reports and prepare such audit reports.	S3
3	Values	
3.1	Accept the relevant professional codes of conducts and ethical standards related to auditing.	V1
3.2	Express the ability to work individually or as a team to apply the principles of leadership.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Introduction to auditing	3
2	Professional standards, ethics, and legal liabilities	6
3	Objectives of an audit and auditor's responsibilities	6
4	Audit evidence	6
5	Stages of an audit	6
6	Planning the audit/Designing audit programs	6
7	Review of Accounting Systems and Internal controls	6
8	Audit testing / Auditors Reports	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Understand the theoretical auditing knowledge to support audit opinion decisions and the professional codes of conduct and ethical standards related to auditing.	Direct Indirect	Quizzes Exams Homework
1.2	Understand the various auditing standards and procedures in the conduct of an audit including fraud auditing.		
1.3	Demonstrate an understanding of the audit process, beginning with the planning phase, through the documentation stages, to the testing, evaluation, and reporting stages.		
2.0	Skills		
2.1	Demonstrate and apply technical skills in auditing techniques, audit tests, risk of material misstatement and make appropriate decision and recommendations.	Direct Indirect	Quizzes Exams Homework
2.2	Decide on the appropriateness of different types of audit reports and prepare such audit reports.		
3.0	Values		
3.1	Accept the relevant professional codes of conducts and ethical standards related to auditing.	Interactive	Homework Quizzes Exams
3.2	Express the ability to work individually or as a team to apply the principles of leadership.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	Continuous	10%
2	HomeWorks /Assessments /Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Timothy J. Louwers, Allen Blay, David Sinason and Jerry R. Strawser. (2018). <i>Auditing & Assurance Services</i> . McGraw-Hill. Seventh edition. ISBN-10: 259573281. ISBN-13: 978-1259573286 Whittington, R. and Pany, K. (2015). <i>Principles of Auditing</i> . Twentieth Edition. McGraw-Hill/Irwin. ISBN-10: 0077729145. ISBN-13: 978-007772914
Essential References Materials	Publications & Reports of SOCPA Publications & Reports of Saudi Capital Market Authority International Accounting Standards Saudi accounting Standard Publications & Reports of IFAC
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Study materials available through online resources (Cengage, McGraw Hill ...).
Other Learning Materials	MS office tools Standards/regulations as per Saudi Organization for Certified Public Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, visits
Course learning outcomes assessment.	Students, faculty Staff, HoD, independent reviewers	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty Staff.	Surveys

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/2/2022

