



**Ministry of Higher Education and Scientific Research
Paitaxt Technical Institute – Private
Division of Quality Assurance**

Department of Accounting

**Subject
Auditing**

Fourth Year – Second Semester

**MSc, Besar Ibrahim
Academic Year: 2020 – 2021**

Course Book



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1. Course name	Auditing
2. Lecturer in Charge	Miss Besar Ibrahim
3. Department/ College	Department of Accounting
4. Contact	E-mail: Besar.ibrahim93@gmail.com Mob:
5. Time (in hours) per week	3 Theoretical Plus Practical Assignments
6. Office hours	
7. Course Code	
8. Teacher's academic profile	I have completed my bachelor degree in accounting at Cihan University, and then obtained master in Accounting at Near East university in Cyprus. Currently, I am the head of Accounting Department at Paitaxt Technical Institute – Private.
9. Keywords	Audit, Accounting
10. Course overview (description):	Course will have Auditing programs and how to analysis the internal control system evaluation and depend it to build that auditing program, also the course will teach the students the Proving Evidences in the auditing and how to use Samples in auditing in the real apply for Auditing procedures till the students can write the Auditing Report.
11. Course objective:	The course will cover the Auditing skill during 15 weeks. The main objective is to help and teach students to know what is Auditing and how to Auditing the financial statements for several kinds of companies to make that companies' statements become more correct and can many authorities depend on it to take their decisions. <ul style="list-style-type: none"> ● .
12. Student's obligation	The attendance of students in lectures will have extra credit. He / she is required to continuously follow the lectures, submits homework and assignments. Expect quizzes any time. This is part of the assessment defined in 8.



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Methods of teaching:

There will be classroom discussions and the lecturer will give enough time to solve, analyze and evaluate problems sets throughout the semester. Secondly: Worksheet will be designed to give students a chance for practicing on several aspects of the course in the classroom.

Assessment Method

Mid-Semester Exam	25 %
Classroom Participation- -Quiz & Assignments	15 %
Final Exam	50 %

Topic	Source	Weak
<u>Introduction / Fundamental of Auditing</u> Origin of Audit Difference Between Auditing and Accounting Scope of Audit .	Ch 1, book	1
<u>An Overview of Auditing / Auditor and the companies Ordinance</u> Audit Planning and Supervision Auditing in Depth Qualification and disqualification of auditor	Ch 2, book	2
<u>Audit Planning and Audit Control</u> factors affecting audit planning Audit Control Quality Control for audit work	Ch 3, book	3
<u>The Auditor's responsibility to consider fraud and error</u> Determination of misstatement Error fraud described Categories of Error and fraud	Ch 4,5 book	4
<u>Consideration of Laws and regulations in an audit & Audit Engagement</u>	Ch6 ,7,8 , 9	5-6



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<p>Non-compliance of Laws and regulation Auditor’s duty as to non compliance of laws and regulation Engagement for Audit Audit Engagement Letter</p>		
<p><u>Audit Evidence and Audit procedures & Coordinating the work of others</u> Sufficient and appropriate audit Evidence Determining the need to use the work of an expert Relying upon the work of an internal auditor Mid Term</p>	Ch 9, book	7-8
<p><u>Documentation & Audit Report</u> Importance of Audit Document .</p>	Ch 10,11 , 12	9-10
<p><u>Internal Control</u> Internal Check for various transaction Internal Audit Evaluations of internal Control System</p>	Ch 13, book	11
<p><u>The Audit of co-operative banks and institutions</u> Audit of partnership account Audit of Government accounts Audit of Banking companies</p>	Ch 14, book	12-13
<p><u>Revision & Final Term</u></p>		14-15

Recommended Book & stuff:

Practical Auditing by B.N TanDon S.SudharSanam,
(S.Chand Publication) plus case studies.



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