

Faculty of Commerce & Business Administration

Auditing (1)

Information :

Course Code : ACC 260 **Level :** Undergraduate **Course Hours :** 3.00- Hours

Department : Faculty of Commerce & Business Administration

Instructor Information :

Title	Name	Office hours
Lecturer	Ola Mohamed Shawky Ibrahim Esa	
Teaching Assistant	Lamia Mohamed Sayed Abdellatif	

Area Of Study :

The objective of this course is providing students with an introduction to the auditing profession. By the end of the course, students are able to understand the concept and objectives of auditing, types of audits and auditors, assurance and non-assurance services provided by the auditing firms. Students also identify the responsibilities and duties of auditors, the generally accepted auditing standards, the different types of audit reports and audit evidence.

Description :

This course is an introduction to the profession of auditing. Topics include: assurance services, professional standards, audit planning, working papers, internal control, audit testing, and audit reports,

Course outcomes :

a. Knowledge and Understanding: :

- 1 - Understand the auditing profession, and its relationship to accounting.
- 2 - Be aware of the role of auditors in society.

b. Intellectual Skills: :

- 1 - Apply their knowledge to choose the appropriate audit report to be applied on different situations.
- 2 - Apply logical thinking to solve problems related to auditing of financial statements.
- 3 - Identify the different types audit evidence.

c. Professional and Practical Skills: :

- 1 - Differentiate between different types of audit reports.
- 2 - Differentiate between different types of audit evidence.
- 3 - Differentiate between materiality levels and its relationship with the type of audit opinion.
- 4 - Differentiate between different types of audit objectives.

d. General and Transferable Skills: :

- 1 - Understand, evaluate auditing cases.
- 2 - Apply critical thinking skills to determine the type of audit report suitable for each case.

Course Topic And Contents :

Topic	No. of hours	Lecture	Tutorial / Practical
Chapter One: The demand For Audit and Other Assurance Services	4	3	1
Chapter One	4	3	1
Chapter TwoThe CPA profession	4	3	1
Chapter Two	4	3	1
First Mid Term Exam	2	3	1
Chapter Three: Audit reports	4	3	1
Chapter Three	4	3	1
Presentation	4	3	1
Chapter Six: Audit responsibilities and objectives	4	3	1
Second Mid Term Exam	2	3	1
Chapter Six	4	3	1
Chapter Seven: Audit evidence	4	3	1
Chapter Seven	4	3	1
Revision	4	3	1

Teaching And Learning Methodologies :

Lectures
Data show in lectures
Class discussion
Exercises and cases

Course Assessment :

Methods of assessment	Relative weight %	Week No	Assess What
Final Exam	40.00	16	
First Mid-Term Exam	20.00	6	
Participation	5.00	13	
Presentation	15.00	9	
Second Mid-Term Exam	20.00	11	

Course Notes :

Handouts