



Module (Course Syllabus) Catalogue 2023-2024

College/ Institute	Technical College Of Management /Erbil	
Department	Department Of Accounting Techniques	
Module Name	Audit and Financial Control	
Module Code		
Degree	Technical Diploma <input type="checkbox"/>	Bachelor <input type="checkbox"/>
	High Diploma <input type="checkbox"/>	Master <input checked="" type="checkbox"/>
		PhD <input type="checkbox"/>
Semester	Second	
Qualification	PH.D Degree in Accounting and financial Management	
Scientific Title	Asst. Prof	
ECTS (Credits)	7	
Module type	Prerequisite <input type="checkbox"/>	Core <input checked="" type="checkbox"/>
		Assist. <input type="checkbox"/>
Weekly hours	3	
Weekly hours (Theory)	(2)hr Class	(175)Total hrs Workload
Weekly hours (Practical)	(1)hr Class	(175)Total hrs Workload
Number of Weeks	15	
Lecturer (Theory)	Arshad Sedeeq Abdullah	
E-Mail & Mobile NO.	arshad.s.abdullah@epu.edu.iq 07504464622	
Lecturer (Practical)	Arshad Sedeeq Abdullah	
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Websites		

Course Book

Course Description	This course deals with introducing the auditing profession, its practice requirements, auditing standards, ethics and ethics, responsibilities and objectives of the audit, as well as how to plan and document the audit process, implement the audit process, the basics of auditing accounts, study and evaluate internal control systems and prepare various audit reports.				
Course objectives	<p>Course objectives:</p> <ol style="list-style-type: none"> 1. Clarify the auditing profession, its responsibilities, types and objectives 2. Summarizing and applying the principles and standards of the external audit. 3. Clarify the ethics and ethics of the auditing profession and the legal responsibility of the auditor. 4. Analysing and applying how to plan and document the review process 5. Analysing, evaluating and interpreting how to study and evaluate internal control systems. 6. Preparing types of audit reports 				
Student's obligation	The obligations throughout the school year for each student is to attend all lectures and required hours, daily activity, daily tests, quarterly exams, and final exams.				
Required Learning Materials	<p>Scientific content:</p> <ol style="list-style-type: none"> 1. Introduction to auditing, its nature, types, objectives, functions, and its relationship to accounting. 2. Acceptable auditing standards 3. Auditor's report 4. Responsibilities of the legal auditor. 5. Professional ethics and ethics 6. The objectives and responsibilities of the audit 7. Evidence of proof in the audit. 8. Planning and procedures for the analytical review process 9. Study and evaluation of internal control systems 				
Evaluation		Task	Weight (Marks)	Due Week	Relevant Learning Outcome
	Assignment	Class Activity	5%		Presence or absence in the classroom.
Review article or Report		10%		How to write in an appropriate style for an	

				academic or scientific report.
	Seminar	5%		The participants engage in the discussion of an academic subject for the aim of gaining a better insight into the subject.
	Quiz	10% Quiz		To contribute student motivation and engagement ,andstudents perceive that quizzes support their learning
	Midterm Exam	20% Mid Term (Theory and practical)		This encourage students toreflect on what you identify as important and to recognize how far they
	Final Exam	50% final (theory and practical)		have come during the middle of the semester and semester as a whole. Consider asking questions that allow students to demonstrate a range of knowledge and critical thinking skills from basic knowledge and comprehension through application and analysis up to synthesis and evaluation.
	Total	100%		
Specific learning outcome:	Upon completion of this course, the student will be able to: <ol style="list-style-type: none"> 1. Understand and apply generally accepted international auditing standards 2. Planning the review process 3. Study and evaluation of internal control systems 4. Preparing the audit report. 			
Course References:	-Key references : مداخل التدقيق المعاصر الاستاذ المساعد الدكتور صالح ابراهيم يونس الشعباني، الاستاذ المساعد جرجيس مصطفى خضر، العراق اربيل 2018. • الجوهري، كريمة علي كاظم و البلداوي، شاكر عبدالكريم هادي و محمد، احسان ذياب عبد و حمودي،			

	<p>احمد جاسم، 2017، الاتجاهات الحديثة في التدقيق و الرقابة وفقا للمعايير الدولية و التشريعات المحلية، الطبعة الاولى، مكتب الجزيرة للطباعة والنشر، بغداد ، العراق.</p> <p>• ديوان الرقابة المالية الاتحادية، دليل تدقيق رقم (4) دراسة و تقويم نظام الرقابة المالية.</p> <p>• Abdul Rahman, Abdul Rahim, 2011, "Shari'ah Audit: A comparative Perspective", International Islamic University Malaysia & Research Fellow, ISRA</p> <p>• www.tutorzu.net/blog/business-studies.</p>	
Course topics (Theory)	Week	Learning Outcome
الإطار المفاهيمي للتدقيق	1 st week	
نظام الرقابة الداخلية	2 nd week	
لجان التدقيق في الشركات المساهمة والمصارف	3 rd week	
التدقيق النظير	4 th week	
جودة التدقيق	5 th week	
التدقيق الشرعي في المؤسسات والمصارف	6 th week	
التدقيق البيئي قانون ساربنز أوكسلي (-Sarbanes-Oxely)	7 th week	
التدقيق الاجتماعي	8 th week	
فجوة التوقعات وطرق تضيقها	9 th week	
Midterm Exam	10 th week	
التدقيق الاستراتيجي	11 th week	
التدقيق الالكتروني	12 th week	
التدقيق القضائي	13 th week	
Final exam	14 th week	
Final exam	15 th week	
Practical Topics	Week	Learning Outcome

Questions Example Design

• لم يتغير مفهوم المراجعة نتيجة ظهور الأنظمة الإلكترونية، واستخدامها في مجال المحاسبي، ولذلك تعتبر المراجعة الالكترونية احد اساليب الحديثة في عملية التدقيق .

المطلوب: مفهوم بيئة نظم المعلومات المحاسبية الالكترونية، وأهمية مراجعة الالكترونية، وما هي مزايا وعيوب المراجعة من خلال الحاسب الآلي.

• الهدف من وضع معايير التدقيق هو توفير مستوى معقول من الأداء لضبط العمل وتحديد إطار مناسب وواضح ليعمل المدقق ضمنه، وقد اصدر مجلس المعايير المحاسبية والرقابية في جمهورية العراق التابع لديوان الرقابة المالية العراقي لحد الأن ستة معايير لتدقيق وقد أطلق عليها تسمية ادلة التدقيق.
المطلوب: عرف معايير التدقيق، ومن ثم مراحل اعداده وانواع أدلة التدقيق الصادرة.

Extra notes:

External Evaluator

The course book reviewed by:

Prof Dr. Serwan Karm Issa PHD in accounting and finance accounting department College of Economic and Administration Sallahaddin University- Erbil

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