

COURSE FILE SUMMARY

COURSE INFORMATION

<u>College / Institute / Center</u>	Management & Technology	Department	Finance & Accounting
<u>Programme Title</u>	Bachelor of Finance & Accounting	<u>Programme Code</u>	
<u>Course Title</u>	Auditing	<u>Course Code</u>	EY315
	Lecture	Lab / <u>Tutorial</u>	Credit
# Hours	-----2-----	-----2-----	-----3-----
Pre Requisites : company accounting EY211			

COURSE AIM

This course emphasizes concepts, procedures and techniques of internal and external auditing.

COURSE OBJECTIVES

- Define generally accepted auditing standards.
- Describe types of audit reports.
- Describe professional ethics.
- Describe the legal environment.

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
<u>Lectures</u>	PH.D Accounting Major		1
<u>Tutorials</u>	B. Com In Accounting		1
<u>Laboratories / Workshops</u>			

LECTURE SCHEDULE

#	Lecture Week	Hrs	Description
1	1	2	Course introduction & demand for audit and other assurance services (ch.1)
2	2	2	Types of audits and auditors (ch.1 cont'd)
3	3	2	Generally Accepted Auditing Standards (ch.2)
4	4	2	Quality control. (ch.2 cont'd)
5	5	2	Audit reports overview, the standard unqualified audit report (ch.3)
6	6	2	Unqualified audit report with explanatory paragraph+applications (ch.3 cont'd)
7	7	2	7th week exam.
8	8	2	Departures from an unqualified audit report.(ch.3 cont'd)
9	9	2	Professional ethics: ethical dilemma (ch.4)
10	10	2	Professional ethic: code of professional conduct (ch.4 cont'd)
11	11	2	Ch.5 legal liability
12	12	2	12 th week exam
13	13	2	Chapter 5 continued
14	14	2	Audit evidence (ch.7)
15	15	2	General revision.
16	16	2	Final Exam

TEXT BOOKS

Code*	Description
.....	Auditing and assurance services: an intergrated approach. Arens A.

REFERENCE BOOKS

Code*	Description
.....NA.....

TUTORIAL SCHEDULE

Tutorial			Topic
#	Week	Hrs	
1	1	2	
2	2	2	Applications on demand for audit and other assurance (ch.1)
3	3	2	Applications on types of audit and auditors
4	4	2	Applications generally accepted auditing standards (ch.2)
5	5	2	Applications on quality control
6	6	2	Applications on audit report (ch.3)
7	7	2	Solving the 7th week exam.
8	8	2	Applications on rest of chapter 3
9	9	2	Applications on ethical dilemma
10	10	2	Applications on code of professional conduct (ch.4 continued)
11	11	2	Applications on legal liability
12	12	2	Solving the 12th week exam
13	13	2	Applications on chapter 5
14	14	2	Applications on audit evidence
15	15	2	General revision and applications.

