

COURSE FILE SUMMARY

COURSE INFORMATION

<u>College / Institute / Center</u>	Management & Technology	Department	Finance and Accounting
<u>Programme Title</u>	Bachelor of Business Administration	<u>Programme Code</u>	
<u>Course Title</u>	Financial Control	<u>Course Code</u>	EY426
# Hours	-----2-----	-----2-----	-----3-----
	Lecture	Lab / <u>Tutorial</u>	Credit
Pre Requisites : auditing EY315			

COURSE AIM

This course is designed to make the student familiar with the basic auditing concepts and the sections of an audit planning, the internal control structure, the substantive tests and the issuance of audit report.

COURSE OBJECTIVES

- Explain the basic concepts of audit materiality and sampling
- Explain audit planning
- Explain procedures to study the internal control structure
- Flowcharts representation
- Describe audit sampling
- Audit objectives and audit documentation

STAFF REQUIREMENTS

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

LECTURE SCHEDULE			
Lecture			Description
#	Week	Hrs	
1	1	2	Course introduction and overview
2	2	2	Introduction of the sections of an audit
3	3	2	Chapter 7: materiality concepts and types of audit risk
4	4	2	Chapter 8: planning the audit
5	5	2	Chapter 8: planning the audit continue
6	6	2	Chapter 8: planning the audit continue
7	7	2	7th week exam
8	8	2	Chapter 9: internal control structure-Obtaining an Understanding
9	9	2	Chapter 9: flowcharts
10	10	2	Chapter 13: Evicence gathering
11	11	2	Chapter 13: Evicence gathering continue
12	12	2	12th week exam
13	13	2	Sampling
14	14	2	Chapter 6: Audit Objectives and Audit Documentation
15	15	2	General revision
16	16	2	Final exam

TEXT BOOKS	
Code*	Description
.....	Auditing. An Assertions Approach. Donald H. Taylor-G. William Glezen
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REFERENCE BOOKS	
Code*	Description
.....NA.....
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TUTORIAL SCHEDULE			
Tutorial			Topic
#	Week	Hrs	
1	1	2	introduction
2	2	2	Applications on Introduction of the sections of an audit
3	3	2	Applications on materiality concepts and types of audit risk
4	4	2	Applications on Chapter 8: planning the audit
5	5	2	Applications on Chapter 8: planning the audit continue
6	6	2	Applications on Chapter 8: planning the audit continue
7	7	2	7th week exam review
8	8	2	Applications on Chapter 9: internal control structure-Obtaining an Understanding
9	9	2	Applications on Chapter 9: flowcharts
10	10	2	Applications on Chapter 13: Evidence gathering
11	11	2	Applications on Chapter 13: Evicence gathering continue


12	12	2	12th week exam review
13	13	2	Applications on Sampling
14	14	2	Applications on Chapter 6: Audit Objectives and Audit Documentation
15	15	2	general revision
16	16	2	Final exam

LABORATORY WORKSHOP SCHEDULE				
Laboratory				Description
#	Week	Hrs.	Code	
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COMPUTER USAGE
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GRADING AND ASSESSMENT METHOD										
Week #	Points	Written	Oral	Term Paper	Continuous	Thesis				
7	30	30								
12	20	20								
1-15	10			10						
16	40	40								

Prepared by:
 Designation
 Name Dr. Amr Abd El Aziz
 Sign 
 Date 1/9/2010

Approved by:
 Designation
 Name Dr. Amr Abd El Aziz
 Sign 
 Date 1/9/2010

READING MATERIAL

Code*

Description

.....NA.....

* TB : Text Book

RB: Reference Book

ST: Standards / Codes

LN:

Lecture Notes

SUPPLEMENTARY MATERIAL

Code*

Description

.....NA.....

*PR: Periodical
Audio Cassette

SW: Software

VT: Video Tape

OS: Overhead Slide

MD: Model

AC:

EDUCATIONAL RESOURCES

