

Ministry of Higher Education and Scientific Research
Scientific supervision and evaluation device
Department of Quality Assurance and Academic Accreditation

Academic program description form for colleges and institutes

University : Warith Al-Anbiya
College: Management and Economics
Scientific Department: Accounting
Date of filling the file: 15/02/2025

signature:

Name of department head :
date :

signature :

Name of scientific assistant
date:

Subject teacher: Ebtesam Sarhan

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University

Performance Division

date

signature:

Dean's approval

Course description form

Course description

The subject is taught in Arabic

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.

Warith Al-Anbiya College of Business and Economics	Educational institution .1
Accounting	Scientific department/center .2
Audit & Control	Course name/code .3
Face-to-face attendance in the classroom	Available forms of .4 attendance
Academic Year: 2024-2025	Semester/year .5
30 hours theoretical	Number of study hours .6 (total)
2025 / 2 / 15	Date this description was .7 prepared
:Course objectives .8	

:This course aims to achieve the following

- a. Student learning and providing him with experience in the field of auditing and internal control
- b .Training and teaching the student how to work as an auditor and detect errors, cheating and manipulation of the results of the activity
- C. Deepening students' understanding of the concepts of auditing and its types, the difference between types and the importance of each type
- D. Deepen students' understanding of the concept of internal control, the means of this control and how to work with internal control procedures.
- e. Teach the student and provide him with experience in the field of auditing and internal control and how to protect corporate assets
- f. Familiarity with international auditing standards according to the latest amendments thereto.

9. Course Outcomes and Methods of Teaching, Learning and Assessment

A- Knowledge and understanding:

Knowledge and understanding of audit and internal control

Know and understand the types of auditing and their importance to companies and related audit procedures.

Know and understand internal control methods and how to apply them in companies

B. Subject-specific skills:

Shedding light on practical cases from the reality of the regulatory environment, internal control and audit of for-profit companies

C. Thinking skills:

1) The direct way of thinking based on logic in arranging and classifying ideas based on models or criteria determined in advance.

2) The indirect way of thinking based on the search for keys to the solutions to the problem from a set of available data and information.

D. Evaluation methods:

1) Written exams (2 monthly exams) (40 marks)

2) Oral and paper tests (daily exams) (5 marks)

3) Attendance, Participations and Assignments (5 marks)

Teaching and learning methods
1. Giving lectures, dialogue with students and discussing them directly. 2. Focus on students' participation in the lecture by asking questions. 3. Adopt homework to solve various problems.
Evaluation methods
1- Oral questions and class participations. 2- Practical tests. 3- Monthly, quarterly and final exams.

1) Infrastructure	
No textbook	a) Required textbooks
b) Main references (sources)	
1. Internal Audit in Public Companies / Dr. Muhammad Zamil Falih Al-Saadi - First Edition 2019 2. Recent trends in internal auditing - Dr. Zaher Al-Ramahi 2017 3. Advanced Auditing within the Framework of International Standards on Auditing – Al-Awwad 2021	Recommended books and (1 references (scientific journals, reports.....)
	Electronic references, (2 websites.....

2) Course Structure					
Evaluation method	Method of education	Subject / Chapter	Required Learning Outcomes	الساعات	Week
daily	Lecture	A historical introduction to the development of the concept of auditing	A historical introduction to the development of the concept of auditing	3	1
daily	Lecture	Objectives and types	Defense, and no way.	3	2

daily	Lecture	His role in serving facilities	And its role in serving the facilities	3	3
examination	examination	Recognized Auditing Standards	Recognized Auditing Standards	3	4
daily	Lecture	Definition of errors and fraud, determination of its types, the auditor's position on errors and types of responsibility	Definition of errors and fraud, determination of its types, the auditor's position on errors and types of responsibility	3	5
daily	Lecture	Auditor Pre-Procedures and Audit Planning	Auditor Pre-Procedures and Audit Planning	3	6
daily	Lecture	Audit Worksheets	Audit Worksheets	3	7
daily	Lecture	First exam	First exam	3	8
examination	examination	Audit Program	Audit Program	3	9
daily	Lecture	Evidence of stability in auditing, factors affecting its efficiency and adequacy, types of evidence of stability and technical means	Evidence of stability in auditing, factors affecting its efficiency and adequacy, types of evidence of stability and technical means	3	10
daily	Lecture	Define the concept of internal control and the elements of internal control	Define the concept of internal control and the elements of internal control	3	11
daily	Lecture	Types of internal control, its means and means of internal control examination	Types of internal control, its means and means of internal control examination	3	12
daily	Lecture	Internal Audit: Concept, Types, Internal Audit Standards and Procedures	Internal Audit: Concept, Types, Internal Audit Standards and Procedures	3	13

daily	Lecture	Auditor's Report	▪ Auditor's Report	3	14
examination	examination	Second month exam	▪ Second exam	3	15

3) Course Development Plan

Updating the course continuously in accordance with International Standards on Auditing and Internal Control, especially that Iraq is obliged to apply international auditing standards in the coming period. And the adoption of sober foreign sources as well as Arab sources to follow developments in the countries of the world.

Ebtesam Sarhan
Audit and Control Teacher
Warith Al-Anbiya University
College of Administration and Economics / Department of Accounting
2024-2025