



The University of Jordan

Accreditation & Quality Assurance Center

COURSE Syllabus

1	Course title	Auditing 1
2	Course number	٥٢٠٢٣١١
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites/corequisites	Intermediate Accounting I
5	Program title	Accounting
6	Program code	03
7	Awarding institution	The university of Jordan
8	Faculty	Management and finance
9	Department	Accounting
10	Level of course	Third year
11	Year of study and semester (s)	2 nd semester 2014/2015
12	Final Qualification	Bachelor
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	Arabic
15	Date of production/revision	1 st semester 2016 / revised yearly

16. Course Coordinator:

Office numbers, office hours, phone numbers, and email addresses should be listed.

17. Other instructors:

Office numbers, office hours, phone numbers, and email addresses should be listed.

18. Course Description:

This course contains two parts, first part describes the assurance services provided by the auditor including auditing, and the role of certified public accountant in light of auditing and ethical standards as well as the legal responsibilities of auditors> It also discusses the final product of auditing which is the auditor's report.

The second part describes the audit process in the manner that will enable the student to apply the concepts developed, this part explains the auditing procedures and techniques, which starts with audit planning in depth including audit objectives, risk assessment , materiality, audit evidence, internal control and audit reports.

1. 19. Course aims and outcomes:

A- Aims

1. understand auditing concept and development of this concept
2. understand nature of auditing, objectives and types
3. understand the types of auditing services
4. understand US auditing standards
5. understand auditors duties and responsibilities
6. understand auditing code of conduct
7. understand the meaning and role of internal control
8. understand how to plan for auditing process
9. understand type of evidence
10. understand types of auditing risks
11. understand auditing reports

B. outcomes

1. know the types of auditing and its role in society
2. know the meaning of errors and fraud
3. apply auditing standards
4. apply auditing process according to auditing standards
5. acquire the skills for continuous learning
6. commitment to code of conduct in auditing

20. Topic Outline and Schedule:

Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Nature of auditing	1+2		1, 5	Exams, presentation, reports	Al_Thuneibat, A.(2015), Auditing in Light of International Standards on Auditing, Dar Wael, Amman, Jordan
Types of auditing and auditing services	3+4		2, 5		
Auditing standards	5+6		3, 5		
Auditor duties and responsibilities	7+8		6		
Auditing code of conduct	9+10		6		
Planning and documenting auditing	11+12		4		
Internal control	13+14		4		
Auditing evidence and risks	15		9		

21. Teaching Methods and Assignments:

Development of ILOs is promoted through the following teaching and learning methods:

- 1- presenting theoretical aspects of topics
- 2- solving practical case studies
- 3- presenting research papers and discussion

22. Evaluation Methods and Course Requirements:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

- 1- short exams
- 2- short home assignments
- 3- make virtual projects for capital budgeting techniques

23. Course Policies:

- A- Attendance policies: according to Jordanian university rules
- B- Absences from exams and handing in assignments on time: according to Jordanian university rules
- C- Health and safety procedures: according to Jordanian university rules
- D- Honesty policy regarding cheating, plagiarism, misbehavior: according to Jordanian university rules
- E- Grading policy: according to Jordanian university rules
- F- Available university services that support achievement in the course: computer lap , internet

24. Required equipment:

The course needs :

- 1- specific computer lap for faculty
- 2- periodical visits to corporations

2°. References:

Required book (s), assigned reading and audio-visuals:

- Al_Thuneibat, A.(2015), Auditing in Light of International Standards on Auditing, Dar Wael, Amman, Jordan
- Arens, A. A., Elder, R. J., Beasley, M. S. and (2015), Auditing and Assurance Services, An Integrated Approach, Prentice Hall, , Inc., New Jersey.

2٦. Additional information:

Name of Course Coordinator: -----Signature: ----- Date: -----

Head of curriculum committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of curriculum committee/Faculty: ----- Signature: -----

Dean: ----- -Signature: -----

Copy to:
Head of Department
Assistant Dean for Quality Assurance
Course File