



The University of Jordan

Accreditation & Quality Assurance Center

COURSE Syllabus

1	Course title	Auditing 2
2	Course number	5202315
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites/corequisites	Auditing 1
5	Program title	Accounting
6	Program code	02
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 covers the practical part of auditing. It talks about audit sampling, audit of computerized systems, audit of revenues cycle, audit of acquisition cycle, audit of payroll cycle, and audit of balance sheet accounts. .

1. 19. Course aims and outcomes:

2.

A- Aims

1. understand the concept of internal control
2. understand procedures and types of internal control
3. understand the types of evidence in auditing
4. understand subsequent events after balance sheet date
5. understand accounting estimates auditing procedures
6. understand reports in auditing
7. understand types of auditor opinion
8. understand revenue cycle auditing procedures
9. understand expenditure cycle auditing procedures
10. understand auditing of information system
11. understand auditing of payroll cycle
12. understand sampling in auditing

B- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to ...

(A). Knowledge and Understanding: Students are expected to:

A1- Define the risk , internal control for the different cycles of any organization

A2- Perform test of internal control and substantive test of transactions.

A3-Use sampling in the audit process.

(B). Intellectual Analytical and Cognitive Skills: Student is expected to

At the end of the course, students are expected to gain knowledge and skills

About applying auditing for income statement and balance sheet accounts

(C). Subject- Specific Skills: Students is expected to

Apply the audit process to the basic operating cycles including revenues, purchases, payroll and payment cycles,

(D). Transferable Key Skills: Students is expected to

D1- Design the audit plan and the audit program.

D2- Collect and evaluate audit evidence

D3- Analyze the relationship between audit risk, materiality and audit evidence

D4- Use statistical and non-statistical sampling techniques.

20. Topic Outline and Schedule:

3.					
Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Auditing reports	1+2		6, 7	Exams, presentation, reports	Al_Thuneibat, A.(2015), Auditing in Light of International Standards on Auditing, Dar Wael, Amman, Jordan
Auditor reports about other issues	3+4		6, 7		
Sampling in auditing	5+6		12		
Auditing of computerized systems	7+8		10		
Auditing of revenue cycle	9+10		8		
Auditing of expenditure cycle	11+12		9		
Auditing of payroll cycle	13+14		10		

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