

A COURSE MODULE DESCRIPTOR FORM

(Course Book)

Module Information			
Course Module Title	Auditing II		
زاوه كؤرس مؤديول	وردبيني		
عنوان الوحدة	التدقيق		
Course Module Type		Module Code	AC421AU
ECTS Credits		Module Level	4
Semester of Delivery	II Semester (2021-2022)	Dept. Code	Acc
College (Code)	College of Administration & Economics		
Module Website (CMW)			
Module Leader (ML)	Khowanas khoshnaw		
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ML Acad. Title	Assistant.Lecturer	ML Qualification	Msc
ML ORCID			
ML Google Scholar Acc.	www.scholar.google.com/citations?user=UWWspccAAAAJ&hl=en		



Course Module Tutor			
Module Tutor email			
Date Approved		Version Number	

Relation with Other Modules

Pre-requisites	Course level is intermediate. Students should know about auditing types its Important: students should be able to make exercises. Please upgrade your knowledge if you are not google searching or the other methods to get good and fresh knowledge of this kind of auditing types standards procedures and etc.... is essential to make well-organized.
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Module Aims, Learning Outcomes and Indicative Contents

Module Introductory Description	<p>This course is designed with the cooperation of PricewaterhouseCoopers, an international auditing, tax and consulting firm, to provide an introduction to auditing for accounting and finance students who are willing to upgrade their knowledge in financial audit techniques, International Standards on Auditing and International Financial Reporting Standards.</p> <p>Students who take this course are expected to:</p> <ol style="list-style-type: none"> 1. Be aware of audit terminology. 2. Have knowledge about audit planning and execution. 3. Learn linkage between auditing, accounting and financial statement analysis. 4. Be aware of basics of International Financial Reporting Standards. 5. Express themselves and their ideas better than today in terms of technical points in accounting and auditing
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Module Aims	The course aims to provide the students with the ideas regarding various auditing concepts & techniques and also emphasis the need of Auditing in the decision-making process.
Module Learning Outcomes	<p>At the end of the module the students should:</p> <ul style="list-style-type: none"> be able to demonstrate an understanding of the functions of money and the financial system. understand the main determinants of interest rates in the bond and auditing understand the importance of auditing problems and the use of regulation. examine audit reports to explore the causes and consequences of audit reports auditors decisions. understand how auditing principles conduct auditing standards. understand the role of auditing and auditing standards as determinants of the aggregate levels of national spending and income, output, employment and prices.
Learning and Teaching Strategies	
Strategies	PPT lectures, forum discussions, forum participation

Module Delivery	
Structured workload (h/w)	3 hours / Week
Unstructured workload (h/w)	
Total workload (h/w)	3 hours / Week

Module Assessment				
Assessment of module will be according to the rules given by the universities such as by assignments, quiz, class participation, midterm exam and final exam				
Total				

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts		
Recommended Texts	Managerial Accounting- Fifteenth edition by Ray H. Garrison	Available upon bookshop
Websites		

Delivery Plan (Syllabus)	
	Material Covered
Week 1	Introduction of internal auditing
Week 2	Preparation Before and Procedure of Audit
Week 3	Internal Control and Internal Check

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Week 4	Internal audit
Week 5	Internal audit ethics
Week 6	Internal audit technics
Week 7	Internal audit characteristics
Week 8	Coso frame works
Week 9	Sarbanes oxly
Week 10	External audit
Week 11	Appointment, Remuneration, Rights, and Duties of an Cpa
Week 12	External audit technics
Week 13	External audit characteristics
Week 14	Auditor’S Report
Week 15	Revision
Week 16	Final Exam

Course Keywords

Internal auditing , audit technics, Coso framework , Sarbanes oxley , External audit

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Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



APPENDIX: (Help and Information)

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GRADING SCHEME				
Group	ECTS Grade	% of Students/Marks	Definition	GPA
Success Group (50 - 100)	A - Excellent	Best 10%	Outstanding Performance	5
	B - Very Good	Next 25%	Above average with some errors	4
	C - Good	Next 30%	Sound work with notable errors	3
	D - Satisfactory	Next 25%	Fair but with major shortcomings	2
	E - Sufficient	Next 10%	Work meets minimum criteria	1
Fail Group (0 – 49)	FX – Fail	(45-49)	More work required but credit awarded	
	F – Fail	(0-44)	Considerable amount of work required	
Note:				
NB Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. KNU has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

Useful Resource:

Designing Learning, From module outline to effective teaching

<https://www.sun.ac.za/english/faculty/arts/Documents/Designinglearning.pdf>

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