

Republic of Iraq

Ministry of Higher Education & Scientific  
Research Supervision and Scientific  
Evaluation Directorate Quality Assurance  
and Academic Accreditation International  
Accreditation Dept.

## Academic Program Specification Form For The Academic

University: *University of Thi-Qar*  
College: *Business and Economics*  
Number Of Departments In The College  
: Date Of Form Completion :



Head of Department  
*Dr. Abbas Q. Atiyah*

*Hayder.A.Redhi*

Dean's Name Date:

*Sadq Zwer Lglag*

Signature

Dean's Assistant  
For Scientific  
Affairs

Date: / /

Signature

*Dr. Asahay naser*

*Hayder.A.Redhi*  
The College Quality  
Assurance And  
University  
Performance  
Manager

Date: / / Signature

Quality Assurance And University Performance

Manager Date: / /

Signature

# TEMPLATE FOR COURSE SPECIFICATION

## HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

### COURSE SPECIFICATION

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

|                                                                                                                                                                                     |                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1. Teaching Institution                                                                                                                                                             | University of Thi-Qar                        |
| 2. University Department/Centre                                                                                                                                                     | Department of Financial and Banking Sciences |
| 3. Course title/code                                                                                                                                                                | Audit and control                            |
| 4. Modes of Attendance offered                                                                                                                                                      | electronic classes                           |
| 5. Semester/Year                                                                                                                                                                    | Second semester/2021-2022                    |
| 6. Number of hours tuition (total)                                                                                                                                                  | 30                                           |
| 7. Date of production/revision of this specification                                                                                                                                | 2022                                         |
| 8. Aims of the Course                                                                                                                                                               |                                              |
| 1. Providing the student with knowledge related to commercial law (what it is, its importance, objectives, types, methods) while addressing other vocabulary related to the subject |                                              |
| 2.                                                                                                                                                                                  |                                              |
| 9·LearningOutcomes,Teaching,LearningandAssessmentMethod                                                                                                                             |                                              |

1. Cognitive goals

- A1- Understand the concepts of Auditing.
- A2- Understand the importance of Auditing
- A3- Study the patterns of Auditing
- A4- Studying the Auditing and its characteristics
- A 5- Understand the characteristics of auditing

B. The skills goals special to the course.

- B1 - Procedures of the Auditing
- B2 - Elements of Auditing
- B3 - How to legislate Auditing

**Teaching and Learning Methods**

- 1. Assigning the student the weekly homework
- 2. Assigning students to prepare weekly reports
- 3. Daily Exams (Assignment)
- 4. oral exams
- 5. ask questions

**Assessment methods**

- 1. Marking for each student participating in the lecture
- 2. Marking for each student who continues to attend
- 3. Marking the weekly exams

**C. Affective and value goals**

- C-1 The student should be keen to perform the tasks entrusted to him
- C-2- The student should love his scientific subject and his teacher
- C-3- That the student is eager to participate and highlight his role in the lecture
- C4- Create a spirit of competition among students

**Teaching and Learning Methods**

Encouragement to ask questions and inquiries  
Have discussions after completing the lecture

**Assessment methods**

Put mark for each contribution

D.General and rehabilitative transferred skills (other skills relevant to employability and personal development)

- D1. Ability to perform tasks
- D2. Inquire about ambiguities, if any

## 10. Course Structure

| Week            | Hours | ILOs                                                    | Unit/Module or Topic Title                                             | Teaching Method                 | Assessment Method                |
|-----------------|-------|---------------------------------------------------------|------------------------------------------------------------------------|---------------------------------|----------------------------------|
| first week      | 2     | Chapter One: Procedures for Executing the Audit Process | Preparatory steps for the audit process                                | Discussing and asking questions | Marking the lecture participants |
| second week     | 2     |                                                         | Audit programs and their types                                         | Discussing and asking questions | Marking the lecture participants |
| third week      | 2     |                                                         | sample audit program                                                   | Discussing and asking questions | Marking the lecture participants |
| fourth week     | 2     | Chapter Two: Auditing the Financial Statements          | Auditing the elements of financial statement                           | Discussing and asking questions | Marking the lecture participants |
| fifth week      | 2     |                                                         | Current assets                                                         | Discussing and asking questions | Marking the lecture participants |
| sixth week      | 2     |                                                         | fixed assets                                                           | Discussing and asking questions | Marking the lecture participants |
| Seventh week    | 2     |                                                         | Current Liabilities and Equity                                         | Discussing and asking questions | Marking the lecture participants |
| eighth week     | 2     |                                                         | Profit and loss audit                                                  | Discussing and asking questions | Marking the lecture participants |
| ninth week      | 2     | Chapter Three: The Auditor's Report                     | Reporting criteria                                                     | Discussing and asking questions | Marking the lecture participants |
| tenth week      | 2     |                                                         | Elements, components and cornerstones of the report                    | Discussing and asking questions | Marking the lecture participants |
| eleventh week   | 2     |                                                         | types of reports                                                       | Discussing and asking questions | Marking the lecture participants |
| twelfth week    | 2     | Chapter Four: Events After the Audit                    | The concept of post-audit events and their types                       | Discussing and asking questions | Marking the lecture participants |
| thirteenth week | 2     |                                                         | Impact of subsequent events on the auditor's report                    | Discussing and asking questions | Marking the lecture participants |
| fourteenth week | 2     | Chapter Five: Working Papers                            | Concept and types of working papers<br>Permanent file and current file | Discussing and asking questions | Marking the lecture participants |
| fifteenth week  | 2     | Mid-term exam                                           |                                                                        |                                 |                                  |

| 11. Infrastructure                                                     |                                                       |
|------------------------------------------------------------------------|-------------------------------------------------------|
| 1. Books Required reading:                                             | Principles of Auditing                                |
| 2. Main references (sources)                                           | Auditing between theory and practice / William Thomas |
| A- Recommended books and references (scientific journals, reports...). | Integrated Auditing / James Loebke                    |
| B-Electronic references, Internet sites...                             | Supreme Oversight and Audit Institutions (INTOSAI)    |

## 12. The development of the curriculum plan

1. Feeding the student with everything that is new and commensurate with his educational and knowledge level.
2. Recognize the strengths of the student and strengthen them by diversifying the sources of obtaining information.
3. Identifying the weaknesses of the student and addressing them by intensifying efforts in explaining the topics and communicating the information.