

## Course Syllabus

1	<b>Course title</b>	Auditing 1	
2	<b>Course number</b>	1602311	
3	<b>Credit hours</b>	3	
	<b>Contact hours (theory, practical)</b>	48 Theory	
4	<b>Prerequisites/corequisites</b>	1602201	
5	<b>Program title</b>	BA in Accounting	
6	<b>Program code</b>		
7	<b>Awarding institution</b>	The University of Jordan	
8	<b>School</b>	Business School	
9	<b>Department</b>	Accounting	
10	<b>Course level</b>	Year 3	
11	<b>Year of study and semester (s)</b>	2022/2023 First Semester	
12	<b>Other department (s) involved in teaching the course</b>	-----	
13	<b>Main teaching language</b>	Arabic	
14	<b>Delivery method</b>	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online	
15	<b>Online platforms(s)</b>	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....	
16	<b>Issuing/Revision Date</b>	09/10/2023	

### 17 Course Coordinator:

Name: Dr Muntaser Melhem  
Email: mj.melhem@ju.edu.jo

Contact hours: Sun, Tue, and Thur. 10:30 - 11:30



### 18 Other instructors:

Name:

Office number:

Phone number:

Email:

Contact hours:

Name:

Office number:

Phone number:

Email:

Contact hours:

### 19 Course Description:

This course consists of 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.

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

## 20 Course aims and outcomes:

A- Aims: After studying this course students should be able to:

- 1- Understand the audit profession: demand for auditing, and professional ethics.
- 2- Understand the audit process.
- 3- Understand auditors' responsibilities and audit evidence.
- 4- Understand audit planning, materiality, and risk.
- 5- Understand internal control.
- 6- Understand audit reporting.

B- Intended Learning Outcomes (ILOs):

Upon successful completion of this course, students will be able to:

- 1- Understand the nature of auditing, auditors' responsibilities, audit planning and audit evidence
- 2- Understand internal control, audit risk, materiality, and audit reporting.
- 3- Analyze the various situations of the theoretical part of the audit process and apply it to various types of auditing clients.
- 4-Apply the audit standards throughout the audit process.
- 5- Design the audit plan and the audit program and collect and evaluate audit evidence.
- 6- Analyze the relationship between audit risk, materiality, and audit evidence regarding all cycles

SLOs of the course	SLO (1)	SLO (2)	SLO (3)	SLO (4)	SLO (5)	SLO (6)
1. Evaluate the accounting role in business organizations and society and explain the main foundations in the primary areas of the accounting discipline from both a local and global perspectives.	*		*			
2. Work within teams across different accounting and management levels inside and outside the organization.				*	*	*
3. Identify ethical issues in accounting context and critically discuss ethical reasoning to an accounting and business circumstances.	*	*				
4. Utilize applicable theories from accounting to research and analyze contemporary issues in accounting and relate fields where appropriate.				*		*
5. Apply a range of mastered skills including; principles of scientific research in accounting, leadership and direction skills appropriate to the context of accounting, and prepare oral presentation to professional standards.	*		*	*		

6. Utilize critical thinking and problem solving to analyze business environment and provide relevant business alternatives.	*		*	*		*
7. Adhere to International Accounting Standards (IAS/IFRSs) to prepare financial statements for different business organizations, and inspect the financial statements based on International Standards on Auditing (ISAs).	*			*	*	
8. Adapt appropriate technologies and accounting techniques to collect and analyze information to conclude appropriate solutions for accounting problems.		*		*	*	
9. Develop oral and written communication skills using appropriate technologies to elaborate accounting information and financial reports.		*	*	*	*	

## 21. Topic Outline and Schedule:

Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	Understand Nature of auditing	1 and 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	1.2	Understand Nature of auditing	1 and 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	1.3	Understand Nature of auditing	1 and 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

2	2.1	Understand Nature of auditing	1 and 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	2.2	Understand Nature of auditing	1 & 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	2.3	Understand Nature of auditing	1 & 3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
3	3.1	Explain the assurance services, types of audits and auditors	1,2,3 & 4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	3.2	Explain the assurance services, types of audits and auditors	1,2,3 & 4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	3.3	Explain the assurance services, types of audits and auditors	1,2,3 & 4	Face to Face			Exams Quizzes Home works	Al- Al-Thuneibat, 2022 Arens, et al, 2020
4	4.1	Emphasize the audit standards	1,3 & 4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	4.2	Emphasize the audit standards	1,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	4.3	Emphasize the audit standards	1,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
5	5.1	Address the legal liability considerations for auditors.	1 &3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	5.2	Address the legal liability considerations for auditors.	1 &3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	5.3	Address the legal liability considerations for auditors.	1&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
6	6.1	Address the legal liability considerations for auditors.	1&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	6.2	Address the legal liability considerations for auditors.	173	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	6.3	Address the legal liability considerations for auditors.	1&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
7	7.1	Ethics and audit profession	1, 3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	7.2	Ethics and audit profession	1, 3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	7.3	Ethics and audit profession	1, 3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
8	8.1	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	8.2	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	8.3	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

9	9.1	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	9.2	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	9.3	Discuss audit planning	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
10	10.1	Discuss audit planning	1, 2 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	10.2	Discuss audit planning	1, 2 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	10.3	Internal Control	1, 2 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
11	11.1	Internal Control	1, 2 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	11.2	Internal Control	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Thuneibat, 2022 Arens, et al, 2020
	11.3	Internal Control	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Thuneibat, 2022 Arens, et al, 2020
12	12.1	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Al- Thuneibat, 2022 Arens, et al, 2020
	12.2	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Thuneibat, 2022 Arens, et al, 2020
	12.3	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Al- Thuneibat, 2022 Arens, et al, 2020
13	13.1	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Thuneibat, 2022 Arens, et al, 2020
	13.2	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al- Thuneibat, 2022 Arens, et al, 2020

	13.3	Nature and type of audit evidence	1, 2 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
14	14.1	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	14.2	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	14.3	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
15	15.1	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	15.2	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	15.3	Audit Reports	2&3	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

<b>16</b>	<b>Review and final Exam</b>
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## 22 Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	SLOs	Period (Week)	Platform
Mid-term Exam	30%	Ch. 1, 2, 3, 4, and 5	All	Week 9	-----
Short Exam	15%	Ch. 6 and 7	All	Week 13	-----
Participation	5%	All chapters	All	All weeks	-----
Final exam	50%	All Chapters	All	Week 16	-----

## 23. Course Requirements

**(e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):**

## 25 Course Policies:

- A- Attendance policies: As mentioned in the university regulations
- B- Absences from exams and submitting assignments on time: As mentioned in the university regulations
- C- Health and safety procedures: As mentioned in the university regulations
- D- Honesty policy regarding cheating, plagiarism, misbehavior: As mentioned in the university regulations
- E- Grading policy: As mentioned in the university regulations



F- Available university services that support achievement in the course: As mentioned in the university regulations

## 25. References:

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

- Al\_Thuneibat, A.(2022), Auditing in Light of International Standards on Auditing, Dar Wael, Amman, Jordan
- Arens, A. A., Elder, R. J., Beasley, M. S. and (2020), Auditing and Assurance Services, An Integrated Approach, Prentice Hall, , Inc., New Jersey

B- Recommended books, materials and media:

- 1- Boynton, W. C., Johnson R. N. and Kell W. G. (2010), Modern Auditing, John Wiley and Sons, Inc. New York, USA.
- 2- Woolf, E. (1997), Auditing Today, Prentice Hall, London.
- 3- Thibodeau, J. and Freier, D (2009), Auditing After Sarbanes-Oxley, 2ed, Mcgaw-Hill.
- 4- Sherer, M. and Turley, S (Eds). (1997), *Current Issues in Auditing*, Chapman and Hall, London

## 26. Additional information:

<http://www.ifac.org/auditing-assurance>

<http://www.aicpa.org>

Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

Name of Course Coordinator **Dr Muntaser Melhem** Signature: ----- Date: 09/10/2023-----

Head of Curriculum Committee/Department: ----- Signature: -----

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Head of Department

**Dr. Omar Mowafi**

Signature: -----



Head of Curriculum Committee/Faculty: -----Signature: -----

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Dean Prof. Raed Masa'deh -----

Signature: -----