

Course Syllabus

1	Course title	Auditing 2	
2	Course number	1602315	
3	Credit hours	3	
	Contact hours (theory, practical)	48 Theory	
4	Prerequisites/corequisites	1602311	
5	Program title	BA in Accounting	
6	Program code		
7	Awarding institution	The university of Jordan	
8	School	Business School	
9	Department	Accounting	
10	Course level	Year 3	
11	Year of study and semester (s)	2023/2024 First Semester	
12	Other department (s) involved in teaching the course	-----	
13	Main teaching language	Arabic	
14	Delivery method	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online	
15	Online platforms(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....	
16	Issuing/Revision Date	2022/2023 Second	

17 Course Coordinator:

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**18 Other instructors:**

Name:

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Name:

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19 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, audit of balance sheet accounts.

20 Course aims and outcomes:

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

- 1- Prepare audit reports about assurance services other than auditing and no-assurance services.
- 2- Audit all operating cycles including sales cycle, acquisitions cycle and payroll cycle.
- 3- Audit current and no-current assets.
- 4- Audit liabilities and owners' equity accounts.
- 5- Using sampling in auditing.
- 6- Audit of computerized systems

B- Intended Learning Outcomes (ILOs):

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

- 1- Understand audit reporting, control issues for all cycles and audit all types of audit tests.
- 2- Understand audit sampling and computerized systems.
- 3- Gain knowledge and skills about applying auditing for all financial statements' accounts.
- 4- Apply the audit process to the basic operating cycles including revenues, purchases, payroll and payment cycles,
- 5- Design the audit plan and the audit program for all cycles.
- 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)
SLOs of the program						
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	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	1.2	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	1.3	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

2	2.1	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	2.2	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	2.3	Audit Reports	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
3	3.1	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	3.2	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	3.3	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
4	4.1	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	4.2	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	4.3	Audit sampling	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
5	5.1	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	5.2	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	5.3	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
6	6.1	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	6.2	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	6.3	Audit of Computerized Systems	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
7	7.1	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	7.2	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	7.3	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
8	8.1	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	8.2	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	8.3	Audit of Sales Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

9	9.1	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	9.2	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	9.3	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
10	10.1	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	10.2	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	10.3	Audit of disbursement Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
11	11.1	Audit Payroll Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	11.2	Audit Payroll Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	11.3	Audit Payroll Cycle	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
12	12.1	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	12.2	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	12.3	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
13	13.1	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	13.2	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

	13.3	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
14	14.1	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	14.2	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	14.3	Audit of current and non current assets	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
15	15.1	Audit of liabilities and Owners' Equity	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	15.2	Audit of liabilities and Owners' Equity	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020
	15.3	Audit of liabilities and Owners' Equity	1,2,3 &4	Face to Face			Exams Quizzes Home works	Al-Thuneibat, 2022 Arens, et al, 2020

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Review and Final Exam**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. 10, 11, 13,14	All	Week 9	-----
Short Exam	15%	Ch. 15 and 16	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. Hamzah Al-Mawali	Signature: -----	Date: Second 2022-2023
Head of Curriculum Committee/Department:	-----	Signature: -----	---
Head of Department	Dr. Omar Moafi	Signature: -----	
Head of Curriculum Committee/Faculty:	-----	Signature: -----	
Dean	Prof. Raed Massadeh	-----	Signature: -----