



## Course Syllabus

1	<b>Course title</b>	Advanced Auditing	
2	<b>Course number</b>	1602726	
3	<b>Credit hours</b>	3	3
	<b>Contact hours (theory, practical)</b>	48 Theory	
4	<b>Prerequisites/corequisites</b>	-----	
5	<b>Program title</b>	MA in Accounting, MBA	
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>	-----	
11	<b>Year of study and semester (s)</b>	2022/2023 First	
12	<b>Other department (s) involved in teaching the course</b>	-----	
13	<b>Main teaching language</b>	English	
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>	2022/2023 First semester	

### 17 Course Coordinator:

Name: Prof. Ali Al-Thuneibat

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

Office number: 202

Phone number: 24241

Email: aaaldu@ju.edu.jo



### 18 Other instructors:

Name:

Office number:

Phone number:

Email:

Contact hours:

Name:

Office number:

Phone number:

Email:

Contact hours:

### 19 Course Description:

This course concentrates on current issues of auditing including theoretical and application sides of the audit process. Emphasis will be given to the demand for auditing, auditors' responsibilities, audit objectives, audit reporting, audit evidence, audit planning, risk assessment, materiality, and internal control. Emphasis will be given to the application of the audit process on sales and collection cycle and other cycles. Additionally, emphasis will be given to current audit research.



## 20 Course aims and outcomes:

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

- 1- Understand nature of auditing, audit objectives and responsibilities.
- 2- Comprehend the nature and type of audit evidence, internal control, audit planning and audit reports.
- 3- Understand audit risks and materiality.
- 4- Apply the audit process to the revenues cycle, purchases cycle and the payroll cycle.
- 5- Apply statistical and non-statistical sampling techniques for control tests.
- 6- Perform tests of controls, substantive tests of transactions, and tests of details of balances for some of the current and non-current assets.

B- Intended Learning Outcomes (ILOs):

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

### **(1). Knowledge and Understanding: Student are expected to**

- 1.1- Understand the nature of auditing and auditors' responsibilities.
- 1.2- Understand audit planning and audit evidence
- 1.3- Understand internal control
- 1.4- Understand audit risk, materiality and evidence
- 1.5- Understand the requirements of audit reporting

### **(2). Intellectual Analytical and Cognitive Skills: Students are expected to**

- 2.1- Analyze various situations of the theoretical and practical parts of the audit process

### **(3). Subject- Specific Skills: Students are expected to:**

- 3.1- Understand the nature of the profession and the audit process.
- 3.2- Apply the audit standards throughout the audit process.
- 3.3- Plan the audit process.
- 3.4- Perform the audit process starting from the client acceptance until the issuance of the audit report.

### **(4). Transferable Key Skills: Students are expected to**

- 4.1- Design the audit plan and the audit program.
- 4.2- Collect and evaluate audit evidence
- 4.3- Analyze the relationship between audit risk, materiality and audit evidence

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

SLOs SLOs of the course	SLO (1)	SLO (2)	SLO (3)	SLO (4)	SLO (5)	SLO (6)	SLO (7)	SLO (8)	SLO (9)	SLO (10)	SLO (11)
1	*				*		*	*	*		*
2		*	*	*						*	
3	*		*	*				*	*		*
4			*	*	*	*	*				
5	*	*			*	*				*	
6	*	*	*	*	*			*			

## 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	The demand for audit The CPA profession	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
2	2.1	Auditing reports Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>
3	3.1	Audit responsibilities and objectives	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020

4	4.1	Audit evidence Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>
5	5.1	Audit planning Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>
6	6.1	Materiality and risk	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
7	7.1	Internal control	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
8	8.1	Fraud audit Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
9	9.1	Overall audit strategy	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
10	10.1	Audit of the revenue and collection cycle Midterm Exam	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
11	11.1	Audit sampling Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>



12	12.1	Completing tests in the sales cycle Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>
13	13.1	Acquisition cycle Mid-term paper	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
14	14.1	Inventory and warehousing cycle Audit of cash	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020
15	15.1	Completing the audit Research article	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Arens, et al, 2020 + <i>Research article</i>
<b>16 Review and Final Exam</b>								

## 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
First Exam	30%	Chapters 1-10	All	Week 10	-----
Participation and mid-term paper	10%		All	-----	-----



Quizzes	10%	All chapters	All	All weeks	-----
Second Exam	10%	Ch. 13 and 17	All	Week 13	-----
Final exam	40%	All chapters		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:

1. Arens, A. A., Elder, R. J., Beasley, M. S. and Hogan, C. (2020), Auditing and Assurance Services, Global Edition, Prentice Hall, Inc., New Jersey.
2. International Auditing and Assurance Standards Board (IAASB), 2018, Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition, Vols. 1,2 and 3.



### **Additional References:**

- 1- Bédard, J. and Gonthier-Besacier, N. (2015), Analysis of the Consequences of the Disclosure of Key Audit Matters in the Audit Report, 2015 Audit & Assurance (BAFA) Conference at Edinburgh.
- 2- Gold, A. and Heilmann, M. (2019), The consequences of disclosing key audit matters (KAMs): A review of the academic literature, *Maandblad voor Accountancy en Bedrijfseconomie* 93(1/2) (2019): 5–14.
- 3- Czerney, K., Schmidt, J. J. and Thompson, A. M. (2014), Does Auditor Explanatory Language in Unqualified Audit Reports Indicate Increased Financial Misstatement Risk? *The Accounting Review*, Vol. 89, No.4, pp. 2115–2149.
- 4- Suseno, N. S. (2013) An empirical analysis of auditor independence and audit fees on audit quality, *International Journal of Management and Business Studies*, Vol. 3, No. 3, pp. 82-87.
- 5- Untari, d. R., and Santosa, S. (2015), The Effect of Corporate Governance Mechanism, Company's Growth and Company Performance towards Going Concern Audit Opinion in Non-Financial Service Companies for the Period of 2012-2015, *JAAF (Journal of Applied Accounting and Finance)*. Vol. 1. No. 2, page 91-108.
- 6- Cheot-Siew, S., Chin-Cheal, Z., Tazilah-Mohd Afiq, k. (2018), A study on the relationship between professional skepticism characteristics and auditors' fraud detection in Malyzian context, *International Conference on Business, Accounting, Finance and Economics (BAFE, 2018)* Universiti Tunku Abdul Rahman, Kampar, Perak, Malaysia, 4th & 5th Oct, 2018.
- 7- Linnenluecke, M. K., O'Neill, T. J. and Smith, K., (2018), Big data techniques in auditing research and practice: Current trends and future opportunities *Journal of Accounting Literature*, Vol. 40, June 2018, Pages 102-115.
- 8- Thibodeau, J. and Freier, D (2009), *Auditing After Sarbanes-Oxley*, 2ed, McGraw-Hill.





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## 26. Additional information:

<p><a href="http://www.ifac.org/auditing-assurance">http://www.ifac.org/auditing-assurance</a></p> <p><a href="http://www.aicpa.org">http://www.aicpa.org</a></p>
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Name of Course Coordinator	Prof. Ali Al-Thuneibat	Signature: -----	Date: First 2022-2023-----
Head of Curriculum Committee/Department:	-----	Signature: -----	-----
Head of Department	Dr. Ghalib Abu Rumman	Signature: -----	-----
Head of Curriculum Committee/Faculty:	-----	Signature: -----	-----
Dean	Prof. Mohammed Massadeh	-----	Signature: -----