

Course Description

Course Title	Auditing and Assurance Services	Course Code	ACCT 444
Program	BSBA - Accounting	Level	8
Pre-requisites	ACCT 401	Credit Hours	3
Course Objective:			
<p>This course introduces students the theoretical framework of Auditing and deepens their understanding of auditing issues related to the field work of auditing profession, in accordance with international auditing standards that are acceptable and certified in the Kingdom of Saudi Arabia.</p>			
Course Content:			
<ol style="list-style-type: none"> 1. International Auditing Standards Overview. 2. Ethics for Professional Accountants. 3. Client Acceptance. 4. Main Audit Concepts and Planning the Audit. 5. Internal Control and Control Risk. 6. Analytical Procedures. 7. Auditor's Response to Assessed Risk. 8. Audit Techniques & Audit Evidence. 9. Completing the Audit Process. 10. Audit Reports and Communications. 11. Group Audit overview 12. Other confirmatory and non-confirmatory correlations. 13.. Corporate governance and the role of the auditor. 			
Course Learning Outcomes:			
<ol style="list-style-type: none"> 1. Describe the components of the ISAs conceptual framework for auditing, and the ethical issues facing professional auditors. 2. Explain main audit concepts including client acceptance and audit planning. 3. Evaluate a given audit situation to select the appropriate audit report in accordance with the ISAs conceptual framework for audit reports and communications. 4. Discuss the audit process, including audit planning, internal control assessment, sampling, evidence collection, and audit reporting, in accordance with international auditing standards (IAS). 5. Communicate effectively and professionally in oral and written forms involved in critical thinking and creative problem solving in analyzing auditing situations. 6. Analyze complex and unstructured auditing problems using critical thinking and appropriate tools and technologies. 7. Demonstrate independence, self-learning, self-motivation, and time management skills . 8. Demonstrate teamwork and leadership skills. 9. Identify ethical issues and develop appropriate courses of action that consider the well-being of others and society. 			
Required Textbooks:			
<p>RICK Hayes, Philip Wallage & Hans Gortemaker, (2016) Auditing Principles: An Introduction to International Standards on Auditing, 3rd Edition, McGraw-Hill Publishing company, London. Translated by Saudi Organization for Certified Accountants (SOCPA), Riyadh.</p>			

Assessment Tasks for Students:

- 25 points-First Midterm Exam
- 25 points- Second Midterm Exam
- 10 points – Project, Assignments and Participations
- 40 points Final Exam

