

Course Description Form

1. Course name		
Control and audit		
2. Course code		
Huc-acc-037		
3. Chapter/Year		
Second course / 2024		
4. Date of preparation of this description		
2025/3/8		
5. Available attendance forms		
My presence		
6. Number of study hours (total) / Number of units (total)		
3/3		
7. Name of the course administrator (if more than one name is mentioned)		
murooj Kazem H : Email Wcni1659@gmail.com		
8. Course objectives		
control and auditing to achieve the ultimate goal, which is to preserve public funds. The activity of internal auditing and control extends throughout the university, its colleges and institutes	Subject objectives	
9. Teaching and learning strategies		
	Strategy	
10. Course structure		

قسم المحاسبة

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		A historical introduction to the development of the concept of auditing, its objectives, types, and its role in serving establishments		3	1
		generally accepted auditing standards		3	2
		Definition of errors and fraud, identification of their types, the auditor's position on errors and the type of responsibility		3	3
		Auditor's preliminary procedures and planning for the audit process		3	4
		Auditor's working papers		3	5
		Audit program		3	6
		Evidence in auditing, factors affecting its efficiency and sufficiency, types of evidence and technical means		3	7
		Evidence in auditing, factors affecting its efficiency and sufficiency, types of evidence and technical means		3	8
		Defining the concept of internal control and the elements of internal control		3	9

قسم المحاسبة

		Types of internal control, its means and means of examining internal control		3	10
		Types of internal control, its means and means of examining internal control		3	11
		Internal auditing, its concept, types, internal auditing standards and procedures		3	12
		Auditor's report		3	13
		Auditor's report		3	14
		Second semester exam and solutions to chapter questions		3	15

11. Course Evaluation

. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

Accounting International (in English) And Arabic) .The author is Professor Dr. Saud Jaid , thank you	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites

قسم المحاسبة