

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

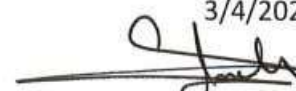
تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

1. Course name	
Control and audit	
2. Course code	
Huc-acc-037	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
2026/2/1	
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)	
Name: Dr. Ali Hussein Al-Shafei : Email alialshafei73@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	

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

		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