



Course Specifications

Course Title:	Audit and Assurance
Course Code:	ACAC232
Program:	Diploma in Accounting Degree
Department:	Business Administration
College:	The Applied College
Institution:	King Abdulaziz University (KAU)

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A. Course Identification

1. Credit hours: 4			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Level 6 / Year 2			
4. Pre-requisites for this course (if any): ACAC228			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	3	70%
2	Blended	1	30%
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	36
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	36

B. Course Objectives and Learning Outcomes

1. Course Description To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework					
2. Course Main Objective 1- Define the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing. 2- Discuss the range of areas relating to an audit of financial statements 3- Evaluating audit evidence, and a review of the financial statements. 4- Describe the reporting, including statutory audit reports, management reports.					
3. Course Learning Outcomes					
	<table border="1"> <tr> <th>CLOs</th> <th>Aligned PLOs</th> </tr> <tr> <td>1</td> <td>Knowledge and Understanding</td> </tr> </table>	CLOs	Aligned PLOs	1	Knowledge and Understanding
CLOs	Aligned PLOs				
1	Knowledge and Understanding				

CLOs		Aligned PLOs
1.1	Define the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing	
1.2	Recognize the assurance environment and its impact on audit and assurance practice	
2	Skills :	
2.1	Develop the ability of working effectively on an assurance within a professional and ethical framework	
2.2	Analyse the application of professional skills in auditing	
3	Values:	
3.1	Demonstrate how and why the auditor obtains an understanding of the entity's environment	
3.2	Demonstrate auditors' ethics in achieving the good corporate governance	

C. Course Content

No	List of Topics	Contact Hours
1	Internal control Internal control systems The use of internal control systems by auditors Transaction cycles Tests of control The evaluation of internal control components Communication on internal control	9 Hours
2	Audit evidence The use of assertions by auditors. Audit procedures. The audit of specific items. Audit sampling and other means of testing. Computer-assisted audit techniques. The work of others. Not-for-profit organizations	9Hours
4	Review Subsequent events. Going concern. Written representations. Audit finalization and the final review.	9 Hours
5	Reporting Audit reports Reports to management Internal audit reports Research project discussion	9 Hours
Total		36

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing	Lectures Class participation/ group discussion Problem solving questions Case study Students speech and presentation	Quizzes Assignments Class discussion Midterms exams consisting of Written questions, true & false, multiple choice, etc. Final Exam
1.2	Recognize the and assurance environment and its impact on audit and assurance practice		
...			
2.0	Skills		
2.1	Demonstrate the ability to work effectively on an assurance within the a professional and ethical framework	Lectures Class participation/ group discussion Case study Students speech and presentation	Quizzes Individual and group assignments Class participation Case study Midterms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
2.2	Evaluate and analyze the application of professional skill in auditing		
...			
3.0	Values		
3.1	Demonstrate how and why the auditor obtains an understanding of the entity’s environment	Group discussion, class participation, Speeches and presentations. Encourage use of computer in projects, Assignments and presentations, numerical problem solving.	Quizzes Numerical problem solving Case study Midterms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
3.2	Demonstrate the ethics of auditor in achieving the good corporate governance		
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			

#	Assessment task*	Week Due	Percentage of Total Assessment Score
3			
4			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

The faculty members are required to display at the front of their office a schedule dividing into lecture hours and office hours. The office hours are available for individual student's consultation and counseling which is on average 30-45 minutes per course per day.

Beside each faculty member provides counseling to their students, there are also other sources of counseling to students. These are college admission office and counsel and alumni office.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Alvin A Arens; Randal J Elder; Mark S Beasley; Chris E Hogan. (2020). Auditing and Assurance Services: An Integrated Approach; 17th edition), Pearson
Essential References Materials	William Messier Jr; Steven Glover; Douglas F. Prawitt. (2019). Auditing & Assurance Services: A Systematic Approach. 11th edition, by McGraw-Hill Education
Electronic Materials	International Journal Auditing
Other Learning Materials	Saudi Organization for Certified Public Accountants: WWW.SOCPA.ORG.SA Saudi Accounting Association: www.saa.org.sa

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Faculty maintains a very high standard of safety and security arrangements. Providing the students with healthy educational environment with all possible latest and essential educational equipment and Supplies: <ul style="list-style-type: none"> Lecture room with 25 to 30 student's accommodation Computer Lab with all its essentials accommodates 25 to 30 students For higher number of students' seminar rooms are used which can accommodate up-to 200 students time
Technology Resources (AV, data show, Smart Board, software, etc.)	Faculty uses enough resources to ensure that the latest technology is used and thus modifications,

Item	Resources
	<p>improvements, updating and replacements are commonplace to stay compatible. College have following facilities:</p> <ul style="list-style-type: none"> • Each lecture room is equipped with latest computer and computing devices including projectors, remote control screens. • All the information technology laboratory room have computer for each and every student • Each faculty member is also provided with lab top • Learning is also heavily computer based and each faculty member maintains his own website where students can access to carry out various learning activities.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of Teaching	Students	<ul style="list-style-type: none"> •Every semester evaluation of each faculty member regarding effective teaching is done •The administration department is responsible to carry out the task •Standard form which contains set of questions is used to get the feedback from ever student about effective teaching for every subject they are being taught. •Based on the students' feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Faculty	<ul style="list-style-type: none"> •Based on the Faculty feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Program Leaders	<ul style="list-style-type: none"> •Departmental Head or Chairmen's continuous evaluation of the faculty members. •Students and Departmental Head meetings to discuss, among other aspects, the satisfaction with faculty members teaching standards. •Frequent visit of classroom by vice dean of the college during lecture hours for good governance and observance.

Evaluation Areas/Issues	Evaluators	Evaluation Methods
		<ul style="list-style-type: none"> •Faculty team from King Abdulaziz University pay visit to the college periodically to review each teacher's course portfolio and highlighting good work, deficiency or shortcomings to the departmental head or chairmen.
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> •Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks. •Faculty members frequently attending relevant lectures, seminars, training and workshops. •Inviting speakers of repute to offer lectures to the college faculty to enhance teaching standards. •Encouragement of faculty members to attend continuous professional development (CPD) programs. •Holding intercollegiate meetings and discussion to share the best teaching methods and techniques. •Motivational encouragement •Best faculty reward driven approach •Annually assessment of faculty members •Periodical all students and teachers gathering under one roof under the patronage of Dean for open discussion.
Standards of Student Achievement	Independent member teaching staff	Faculty of King Abdulaziz University pay periodical visit to the college where they review student's assessment papers such as assignment, quizzes, midterm exams, final exam.

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify)

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Business Administration
Reference No.	One
Date	27-09-2022