



Department of Accounting

College of Administration & Financial Science

University of Cihan- Sulaimaniya

Subject: Auditing (I)

Course Book – (Year 4) – Semester 2

Lecturer's name: Hakar Abubakir Bayz

Academic Year: 2023/2024

Course Book

1. Course name	Auditing 2
2. Lecturer in charge	Hakar Abubakir Bayz
3. Department/ College	Accounting Department/College of Administration & Financial Science
4. Time (in hours) per week	3 hours per week
5. Office hours	Tuesday from 9:00 am to 2:00pm
6. Course code	/
7. Teacher's academic profile	<p>E-mail : hakar.abubakir@spu.edu.iq hakar.abubakir@sulicihan.edu.krd Mobile : 07702235149</p> <p>Education: -2010-2014 BSc in Accounting , Technic College of Administrative , Sulaimanya Polytechnic University 2017-2019 MSc. In Accounting and Banking , faculty of Financial & Banking , Near East University , Cyprus</p>
8. Keywords	/
9. Course overview:	
<p>Generally auditing is defined as a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users.</p>	
10. Course objective:	
<p>The main objective of this course is to help students to know and understand what is the auditing and how to audit the financial statements of several kinds of companies to make those companies' statements become more correct and can many authorities depend on it to take their decisions.</p>	
11. Student's obligation	
<ul style="list-style-type: none"> • To complete this course you will need to come to class each week prepared, read all assigned materials and always be ready to discuss the assigned materials and ask questions to clarify any parts of the material that you do not understand. • You are strongly encouraged to use group study techniques. • If you have to miss class for any reason, you are responsible to get any missed information from a classmate. • Examinations will be closed book and close notes. Total examination time is selected by the Institute. 	
12. Forms of teaching	
Teaching Method: Lecture.	

Requirements: White board, Data Show.

13. Assessment scheme

Midterm Examination	30 %
Quiz and class activity	10 %
Final examination	60 %

14. Student learning outcome:

Upon successful completion of this course, the students will be able to understand the following:
Understand the auditing and how to audit.

- Audit sampling.
- Auditing procedures.
- Auditing cash and financial investments.
- Auditing account receivables, note receivable, and revenue.
- Auditing inventories and cost of goods sold.
- Auditing property, plant, assets and equity capital.
- Auditing operations and completing audit.
- Auditors opinion.
- Auditors reports.

15. Course Reading List and References:

- **Principle of Auditing 1st edition (2010), Mohammad hadi Al-adnani, Almada publisher.**
- **Whittington, Ray, and Kurt Pany. "Principles of auditing and other assurance services." (2010).**

16. The Topics:

Lecture No	Topic
1	Introduction to the module
2	Auditing cash and financial investments.
3	Auditing Accounts Receivable, Notes Receivable, and Revenue.
4	Auditing Inventories and Cost of goods sold.
5	Auditing Property, Plant, and Equipment.
6	
7	Auditing Equity capital (Owners' Equity).
8	
9	Midterm Examination
10	

11	Auditing Operations and Completing Audit.	
12		
13		
14	Review	
Final Examination		
17. Peer review		
<p>Hakar Abubakir Bayz Main Lecturer incharged</p> <p>Dr. Munadil Alsalem Head of The Department</p>		