



**Department of Accounting**

**College of Administration & Financial Science**

**University of Cihan- Sulaimaniya**

**Subject: Auditing (I)**

**Course Book – (Year 4) – Semester 1**

**Lecturer's name: Hakar Abubakir Bayz**

**Academic Year: 2025/2026**

# Course Book

<b>1. Course name</b>	<b>Auditing 1</b>
<b>2. Lecturer in charge</b>	<b>Hakar Abubakir Bayz</b>
<b>3. Department/ College</b>	<b>Accounting Department/College of Administration &amp; Financial Science</b>
<b>4. Time (in hours) per week</b>	<b>3 hours per week</b>
<b>5. Office hours</b>	
<b>6. Course code</b>	/
<b>7. Teacher's academic profile</b>	E-mail : <a href="mailto:hakar.abubakir@spu.edu.iq">hakar.abubakir@spu.edu.iq</a> <a href="mailto:hakar.abubakir@sulicihan.edu.krd">hakar.abubakir@sulicihan.edu.krd</a> Mobile : 07702235149  <b>Education:</b> -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
<b>8. Keywords</b>	/
<b>9. Course overview:</b> 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.	
<b>10. Course objective:</b> 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.	
<b>11. Student's obligation</b> <ul style="list-style-type: none"> <li>• 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.</li> <li>• You are strongly encouraged to use group study techniques.</li> <li>• If you have to miss class for any reason, you are responsible to get any missed information from a classmate.</li> <li>• Examinations will be closed book and close notes. Total examination time is selected by the Institute.</li> </ul>	
<b>12. Forms of teaching</b> <b>Teaching Method:</b> Lecture, White board, Data Show.	

## Requirements:

### 13. Assessment scheme

<b>Midterm Examination</b>	<b>30 %</b>
<b>Quiz and class activity</b>	<b>10 %</b>
<b>Final examination</b>	<b>60 %</b>

### 14. Student learning outcome:

upon successful completion of this course, the students will be able to understand the following: - Auditing - Types of Audit - Location of Errors - Generally Accepted Auditing Standards (GAAS) - Competence, independence and confidentiality - Audit planning - Audit evidence - Gathering audit evidence - Environment of audit - Management Assertion.

### 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 2 3 4	Auditing - Origin of Audit (Meaning of Audit) - Definitions of Auditing - Objectives of Auditing - Location of Errors - Types of Audit - Internal Audit - Advantages and Disadvantages of Internal Audit - Differences between Internal and External Auditors - Procedures
5 6	- Competence, independence and confidentiality - Audit planning and supervision - Audit evidence - Gathering audit evidence - Environment of audit - Benefits of environmental audit
7	financial Statement Audit - Primary stages of auditing financial statements
8	<b>Midterm Examination</b>
9	- Purposes of conducting an audit of financial statements
10	- Management Assertion - Types and examples of assertions
11	Audit Planning (Steps)
12	- Inherent Limitations of Audit
13	Review

**Final Examination**

**17. Peer review**



**Hakar Abubakir Bayz  
Main Lecturer incharged**

**Dr. Munadil Alsalem  
Head of The Department**