

Auditing (1)

Basic Information

Title: Auditing (1)

Code: ACC305

Credit Hours: 3 C.H.

Prerequisite(s): ACC301 and ACC302

Classification: Major Compulsory Course

Course Description

This course is designed to introduce students to the concepts, principles of auditing in the business world. The course serves the needs of students planning to enter the accounting profession, particularly those who plan to pursue auditing careers.

Learning Objectives

- Explore detailed information and comprehend facts, concepts of auditing.
- Explain thoroughly the Generally Accepted Auditing Standards (GAAS)
- Apply auditing concepts to the Egyptian auditing system.

Learning Outcomes

After completing this course, students will be able to:

- Identify procedures and audit techniques.
- Write all types of audit reports.
- Perform and explain audit tests.
- Distinguish the different types of audits.

Course Outline

Module/Topic
Module 1: Auditing in Action Lesson 1: Introduction to Auditing profession Lesson 2: The Fundamentals of Auditing
Module 2: The Auditing Process II Lesson 1: Practicing the auditing of Financial Statements Lesson 2: Audit Sampling
Module 3: The Auditing Process III Lesson 1: Auditing the Revenues cycle Lesson 2: Auditing Disbursements Cycle

*Delivery mode of each module/topic will be determined by instructor and could differ from one semester to the other.