



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502435	Course title	International Auditing Standards
Number of credit hours	3	Pre-requisite/co-requisite	Auditing (2)

Brief course description

This course deals with the basic requirements for integrated disclosure systems for standardized financial statements, and basic accounting packages and annual SEC reports according to the auditing standards (GAAS) generally accepted auditing standards and Sarbanes Oxley acts (1933 and 1934) and the matters should the auditors required to communicate with audit committee, and presents the most important limitation on the effectiveness of audit committee in the international standards views and factors that measure the risk of auditing fields and auditors and audit committee, and the rules for proxy statement case, shelf registrations and a red hearing prospectus needed by auditing process.

Course goals and learning outcomes	
Goal 1	Grasp the international framework for the operations of the confirmation in accordance with international standards for quality control and auditing
Learning outcomes	1.1 The student will be able to demonstrate knowledge and understanding in accounting areas 1.2 The student will be able to communicate effectively, both oral and written in accounting topics and research 1.3 quality-control elements of the process assurance- report on the process assurance - report on non-Transaction assurance.
Goal 2	Grasp the user with international standards for quality control services companies in the accounting profession and in accordance with international standards for quality control and auditing, and services to stress, and other related services.
Learning outcomes	2.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 2.2 The student will be able to determine information needs and demonstrate knowledge and skills about information technology needed to accomplish specific purposes in Accounting 2.3 International framework for quality control in companies The nature of the quality controlled companies in the application of the relevant requirements and compliance-elements of the quality-control system
Goal 3	Recognize the reader with international standards for audits of financial statements by the auditor other than the auditor established in accordance with international standards for quality control and auditing.
Learning outcomes	3.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 3.2 The students will effectively apply knowledge and skills in the functional areas of business 3.3 Audit of financial statements operations The nature of the audit data Financial planning processes and procedures to collect evidence for audits of financial statements



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Goal 4	Knowledgeable with international standards for review of interim financial information in accordance with international standards for quality control and auditing, and services to stress
Learning outcomes	4.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 4.2 The students will effectively apply knowledge and skills in the functional areas of business 4.3 Review of Interim Financial Information Operations Important review of interim financial information-due financial information interim - report on the audit of the financial information interim
Goal 5	Recognize the emphasize tasks in accordance with international standards for quality control and auditing
Learning outcomes	5.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 5.2 The students will effectively apply knowledge and skills in the functional areas of business 5.3 Confirmation future financial and operations information Confirmation-report on the operations processes assurance- procedures to the nature of the financial information future - screening procedures future
Goal 6	Recognize the reader with international standards for services related in accordance with international standards for quality control and auditing, and emphasize services, and other related services
Learning outcomes	6.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 6.2 The student will apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis Processes related services 6.3 The nature of the completion of commissioning agreed procedures relating to financial information-commissioned report on the achievement of agreed procedures
Goal 7	International standards for reporting emphasis on internal control as a service to organizations in accordance with international standards for quality control and auditing, and emphasize services, and other related services
Learning outcomes	7.1 The student will be able to communicate effectively, both oral and written in accounting topics and research 7.2 The student will be able to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in accounting issues Emphasis on the control of the organization as a service report 7.3 Objectives and requirements of management and those charged with acceptance and evaluating the appropriateness of the criteria
Textbook	IAASB, (2016), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 2, www.ifac.org/ April.
Supplementary references	1- IAASB, (2016), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, Part 1, www.ifac.org/ April. 2- IAASB, (2010), Handbook of The Code of Ethics for Professional Accountant, www.ifac.org/ April



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	<p>3- IASB, (2011), International Financial Reporting Standards www.iasb.org/UK Jan.</p> <p>4- Arens, Alvin, Elder, Randal J. , Beasley, mark S., 2017, Auditing and Assurance services 14th edition - International, Edition, Pearson Education International New Jersey USA.</p> <p>5- Steven Collings (2011), Interpretation and Application of International Standards on Auditing- Wiley Publications.</p> <p>6- Ray Whittington (2008), Principles of auditing and other assurance services, New York Irwin, McGraw-Hill</p>
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Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01-03	9	International framework for the operations of the confirmation Emphasize the nature of the operations and the ethical principles and standards of quality-control elements of the process assurance- report on the process assurance - report on non-Transaction assurance - inappropriate use of the name of auditor- questions	33-86	Target 1
04-05	6	International framework for quality control in companies The nature of the quality-controlled companies in the application of the relevant requirements and compliance-elements of the quality-control system documentation quality-control system questions	87-156	Target 2
06	1 1 1	Audit of financial statements operations The nature of the audit data Financial planning processes and procedures to collect evidence for audits of financial statements for audit-report data Financial questions process	157-204	Target 3
07-09	9	Review of Interim Financial Information Operations Important review of interim financial information-due financial information interim - report on the audit of the financial information interim - questions the nature of the proceedings	205-284	Target 4
10-12	9	Confirmation future financial and operations information Confirmation-report on the operations processes assurance-procedures to the nature of the financial information future - screening procedures future - financial information report for examining the future financial information - questions	285-354	Target 5
13-14	6	Processes related services The nature of the completion of commissioning agreed procedures relating to financial information-commissioned report on the achievement of agreed procedures - the nature of the assignment to prepare information - report on the commissioning of information - questions	355-398	Target 6
15-16	6	Emphasis on the control of the organization as a service	EXTAR	Target



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		reports Objectives and requirements - - management and those charged with - acceptance and - evaluating the appropriateness of the criteria - understand service institution system and get the work - Audit Department - returns - other information and subsequent events and - prepare special emphasis report checker Foundation Contact - questions		7
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Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	@zuj.edu.jo
Office hours			

Dr. Ahmad Adel