

<p>A deep subjects in the International Auditing Standards , reasons of issuing these standards , their domain and obstacles of the application of the standards , and how to deal with national standards . Also take into consideration the big experiences in the field of internal auditing standards.</p>
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Course Objectives:

The objective of this seminar is to help students understand in depth the ISAs regarding the contents and the procedures of applying these standard in practicing independent auditing in different organizations.

The seminar include analysis of ISAs for understanding the benefits to the auditing profession and to the users of the accounting information .

The ISAs cover the following major topics :

1-General principles and responsibilities of the auditor .

2-Risk assessment and response to assessed risk .

3-Audit evidence .

4- Using the work of others .

5-Audit conclusion and reporting . The objective of this seminar is to help students understand in depth the ISAs regarding the contents and the procedures of applying these standard in practicing independent auditing in different organizations.

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Program Learning Objectives

PLO1: Scientific, theoretical and practical preparation for graduating cadres that have a competitive ability in the labor market and possess high quality and efficiency in the accounting major.

PLO2: Master the analytical and methodological skills required to evaluate and conduct research in accounting and related fields by designing and conducting original research and encouraging scholarly publication in accordance with ethical standards and behavior.

PLO3: Develop the ability to use databases and critical analysis to analyze, interpret and diagnose contemporary accounting issues, find appropriate solutions to them, and make decisions in various accounting fields.

PLO4: Develop the skills of scientific research (quantitative and qualitative) and critical thinking in various accounting fields, and related to contemporary economic and financial issues.

PLO5: Awareness of professional, ethical and organizational issues of the accounting profession and related issues of the local and international community.

Course Learning Objectives :

CLO1: Distinguish audit services from other assurance and non-assurance services provided by CPAs (certified auditors).

CLO2: understand the role of International Standards on Auditing profession in the whole world

CLO3: Determine the appropriate audit report for a given audit situations according to ISAs and -understand the relationship between internal auditor and external auditor

CLO4: Perform analytical procedures and discuss why adequate audit planning is essential.

CLO5: obtain and documents are understanding of internal control and assess control risk and -Explain the role of internal auditors in financial auditing.

20. PLOs and CLOs Matrix

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	✓				✓
CLO2	✓	✓			✓
CLO3	✓	✓			✓
CLO4	✓		✓		✓
CLO5	✓				✓

.20 Distribution of the seminar Material According to the semester weeks

Week	Topics covered
1	Introduction - The demand for Audit and other Assurance services , Economic demand for Auditing ,The providers of Assurance services , and professional ethics . - Internal Financial Auditing –Relationship of Internal and External Auditors .
2	- International Standards on Auditing (ISAs)- Introduction. -ISA 200(Over all objectives of the Independent Auditor and the conduct of an Audit in Accordance with International standards on Auditing (Case study : 3.2)
3	ISA 240 , The auditor's Responsibilities relating to Fraud on an Audit of financial statement . (case studies : 3.3 , 3.4 , 4.1)
4	ISA 265, communicating Deficiencies in Internal Control to those charged with Governance and a management . (case studies : 5.3 , 5.4)
5,6	ISA 300 planning an audit of financial statement : ISA 315 , Identifying and Assessing the Risks of material Misstatement through understanding the entity and its environment . ISA 330, the Auditor's Response to assessed Risk . (case studies : 2.2 , 4.2)
7,8	ISA 500 Audit Evidence ISA 505 External confirmation , ISA 520 analytical procedures . (Case studies 8.3 , 10.1)
9	Mid – Term Exam .
10	-ISA 530 Audit Sampling , ISA 550 Related parties . -ISA 610, Using the work of internal Auditors . (Case 10.2)

11,12	-ISA 700, Forming an opinion and Reporting on Financial Statements . -ISA705 , modifications to the opinion in the Independent Auditors report. (Case 12.1,12.2)
13	ISA 570 , Going concern assumption . (Case 12.4)
14	-International standards for professional practice of Internal Auditing. -Attribute standard and performance standards .
15,16	Students ' presentation of their research projects .

NOTE : Each student should prepare an applied research project on International Standards on Auditing .

21. Methods of teaching

The methods of teaching this seminar applied in conducting this seminar include:

- 1-Discussion of case studies .
- 2-participation of students in discussion of the material of the seminar , and cases .
- 3-preparing research projects by students and presentation of such projects in class .
- 4-The students should use different sources for material for discussion in class .

23. References:

A- Main source

1- Handbook of International Quantity control, Auditing , review , other Assurance and Related Services Pronouncements .
2010 edition part 1 , International Federation of Accountants .
(http: WWW.IFAS.ORG)

2- international auditing standard. 2023.

B- Other sources :

1- Arens , Alvin A. , Elder R.J. and Beasley , M.S Auditing concepts for a changing Environment . Thomson , south – western , fourth edition , 2003