

## Syllabus

<b>Programme</b>	BSBA in Accounting		
<b>Course Code</b>	ACCT 457		
<b>Course Title</b>	Auditing		
<b>Year</b>	Fourth Year		
<b>Semester</b>	Eighth Semester		
<b>Topics</b>	<b>No of Weeks</b>	<b>Contact hours</b>	
<b>Introduction to Auditing:</b> Meaning, Definition and Nature. Distinction between auditing and accounting , Types of audit & auditors	<b>2</b>	<b>6</b>	
<b>Internal and external auditing:</b> Concepts, process, need for ethical standards and behavior in the application of auditing and the implications of unethical behavior on individual professionals.	<b>2</b>	<b>6</b>	
<b>Audit Planning and Procedures :</b> Initial Audit plan, Analytical Procedures, comparison of audit sampling	<b>3</b>	<b>9</b>	
<b>Auditing for Frauds and Misappropriations:</b> Types of Frauds, Risks of frauds, Corporate Governance oversight to reduce fraud risks	<b>3</b>	<b>9</b>	
<b>Audit Process :</b> Application of audit process in sale and collection cycle, sales returns and allowances , cash receipt, presentation and disclosure	<b>2</b>	<b>6</b>	
<b>Auditing procedures and practices :</b> Saudi auditing system and practice, internal and external audit system	<b>2</b>	<b>6</b>	
<b>Total</b>	<b>14</b>	<b>42</b>	