

الخطة التدريسية لمقرر 540 حسب

Acct. 540: Studies in auditing and professional services

مواعيد وقاعات المحاضرات:

الشعبتان (67517) ؛ (48454) يوم الاثنين من الساعة 10 - 12.30 ظهراً
عبر منصة Blackboard

أستاذ المادة:

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&

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الساعات المكتبية: كما هو موضح في جدول الأستاذ على الموقع.

معلومات عن المقرر:

أهداف المقرر:

The purpose of this course is to assist students to have professional knowledge through providing them with rules of conduct and practitioner's responsibility and his relationship with clients, and teach them how to conduct an audit, gathering evidence, and preparing audit report. The course also provides how to prepare and organize working papers, using statistical sampling in auditing, and professional rules for non-audit services.

مراجع المقرر:

- Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, IFAC, International Auditing and Assurance Standards Board (IAASB): at
- <https://www.ifac.org/publications-resources/2018-handbook-international-quality-control-auditing-review-other-assurance>

COURSE OBJECTIVES:

This course covers some studies on auditing theory, practice, and procedures, as they are applied to the problems of typical financial audits, special investigations, and assurance services.

Topics to be covered

- 1. ISA 200: International Standard on Auditing.**
- 2. ISA 210: Agreeing the Term of Audit Engagement.**
- 3. ISA 220: QUALITY CONTROL FOR AN AUDIT OF FINANCIAL STATEMENTS.**
- 4. ISA 230: Audit Documentation.**
- 5. ISA 240: THE AUDITOR'S RESPONSIBILITIES RELATING TO FRAUD IN AN AUDIT OF FINANCIAL STATEMENTS.**
- 6. ISA No. 250: Consideration of Laws and Regulations in an Audit of Financial Statements.**
- 7. ISA 265: Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.**
- 8. ISA 315: IDENTIFYING AND ASSESSING THE RISKS OF MATERIAL MISSTATEMENT THROUGH UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT.**
- 9. ISA No. 320: Materiality in Planning and Performing an Audit.**
- 10. ISA 450: Evaluation of misstatements identified during the audit.**
- 11. ISA 500: AUDIT EVIDENCE.**
- 12. ISA 520: Analytical Procedures.**