

# Course Specification

## (Postgraduate Programs)

**Course Title:** Auditing and corporate governance studies

**Course Code:** ACCT 6107

**Program:** Master of Science in accounting

**Department:** Accounting department

**College:** College of Business

**Institution:** Imam Muhammad Ibn Saud Islamic University

**Version:** (1)

**Last Revision Date:**



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## A. General information about the course:

### 1. Course Identification:

1. Credit hours: ( 5 Hours)

#### 2. Course type

A.  University  College  Department  Track

B.  Required  Elective

3. Level/year at which this course is offered: ( Third Level/First Year)

#### 4. Course General Description:

This course is designed to be interactive, using case studies and research papers to give graduate students the opportunity to understand Controversial audit topics in general, and scientific research methods in auditing in particular. This objective will be achieved by leveraging previously acquired knowledge, such as principles, standards, and procedures in auditing. Alongside accomplishments in previously taught courses (internal and external auditing courses) at the undergraduate level, this course will provide students with a new and modern perspective on The auditing profession , The audit expectation gap and corporate governance tools. It will scientifically and clearly explain how auditors contribute to the corporate governance process and how they improve the quality of accounting information.

#### 5. Pre-requirements for this course (if any):

N/A

#### 6. Pre-requirements for this course (if any):

N/A

#### 7. Course Main Objective(s):

**The main objective of this course is to deepen students' understanding of contemporary issues in auditing and corporate governance and to enhance their abilities in evaluating and preparing research papers in auditing.**

### 2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom		
2	E-learning		





No	Mode of Instruction	Contact Hours	Percentage
3	Hybrid		
	<ul style="list-style-type: none"> <li>Traditional classroom</li> <li>E-learning</li> </ul>	54 6	90% 10%
4	Distance learning		

### 3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	60
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify).....	
<b>Total</b>		<b>60</b>

## B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and understanding</b>			
1.1	Clarifies, with precision, modern accounting procedures and practices related to contemporary issues in auditing and corporate governance	K2	<ul style="list-style-type: none"> <li>Discussion</li> <li>Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>Exams</li> <li>Assignments</li> </ul>
1.2	Identifies research methodology and investigation methods related to contemporary auditing topics.	K3	<ul style="list-style-type: none"> <li>Discussion</li> <li>Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>Exams</li> <li>Assignments</li> </ul>
<b>2.0</b>	<b>Skills</b>			
2.1	Applies adopted auditing standards, in complex contexts, to solve problems	S1	<ul style="list-style-type: none"> <li>Case study</li> <li>Self-learning</li> </ul>	<ul style="list-style-type: none"> <li>Exams</li> </ul>





Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
	in auditing and corporate governance field.		• Guided learning	• Assignments
2.2	Uses appropriate research methodology and investigative methods to prepare advanced research papers in auditing field.	S3	• Case study • Guided learning • Research activities	• Exams (written and oral) • Assignments
3.0	Values, autonomy, and responsibility			
3.1	Initiates independently in planning and following up to complete a research work related to auditing and corporate governance.	V2	• Discussion • Guided learning • Problem-based learning	• Discussions • Assignments
3.2	Collaborates effectively within a team to address issues related to auditing, taking on leadership role and assuming responsibility.	V3	• Guided learning • Cooperative learning	• Discussions • Assignments.

### C. Course Content:

No	List of Topics	Contact Hours
1.	The auditing profession	3
2.	The audit expectation gap	3
3	Oversight and inspection of auditing	3
4	Research on litigation against auditors	3
5	The external auditor & the audit committee & corporate governance	6
6	Non-audit services and auditor independence	3
7	Fraud and auditors' responsibility	6
8	Audit quality	6
9	Auditor industry specialization	3
10	Judgment and decision making	6





11	The external auditor and the audit committee	3
12	Going concern :The Auditor's Responsibility	3
13	Assurance of environmental, social and sustainability information	3
14	Continuous auditing	3
15	Audit reports	6
<b>Total</b>		<b>60</b>

#### D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Midterm exam	5	30%
2.	Research papers	6-11	20%
3.	Group assignments	9	20%
4.	Final exam	According to the time specified by the college	30%

\*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

#### E. Learning Resources and Facilities:

##### 1. References and Learning Resources:

<b>Essential References</b>	<ul style="list-style-type: none"> <li>The Routledge Companion to Auditing – Edited by David Hay, W. Robert Knechel and Marleen Willekens</li> <li>Auditing Cases-an interactive learning approach Beasley, Buckles, Glover and Prawitt</li> </ul>
<b>Supportive References</b>	<ul style="list-style-type: none"> <li>Journals and periodicals that publish accounting and auditing papers.</li> <li>Financial reports of listed companies.</li> <li>International auditing standards,</li> <li>Rules and regulations that manage with work of the external auditor.</li> <li>Code of good governance practices</li> </ul>
<b>Electronic Materials</b>	<ul style="list-style-type: none"> <li>The international auditing and assurance standards board (IAASB)</li> <li><a href="http://www.ifac.org/auditing-assurance">http://www.ifac.org/auditing-assurance</a></li> <li>American institute for certified public accountants. <a href="http://www.aicpa.org/Pages/default.aspx">http://www.aicpa.org/Pages/default.aspx</a></li> </ul>
<b>Other Learning Materials</b>	International Auditing Standards





## 2. Educational and Research Facilities and Equipment Required:

Items	Resources
<b>facilities</b> (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	<b>Classroom for up to 30 students</b>
<b>Technology equipment</b> (Projector, smart board, software)	<b>Data projector, internet connection, smart board</b>
<b>Other equipment</b> (Depending on the nature of the specialty)	<b>Blackboard platform</b>

## F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
<b>Effectiveness of teaching</b>	-Program leaders -Students	- Indirect through student questionnaires. - Indirect through the program leaders' evaluation of quality files.
<b>Effectiveness of students' assessment</b>	-Program leaders -Faculty members	-Direct through periodic review of the course by the Department's Curriculum and Planning Committee -Direct through discussion between program leaders and faculty members.
<b>Quality of learning resources</b>	-Program leaders -Faculty members - Students	-Direct through discussion between program leaders and faculty members. - Indirect through student questionnaires.
<b>The extent to which CLOs have been achieved</b>	-Program leaders -Faculty members	-Direct by measuring CLOs and comparing them with the target level.
<b>Other</b>		

**Assessor** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)

## G. Specification Approval Data:

<b>COUNCIL /COMMITTEE</b>	<b>ACCOUNTING DEPARTMENT COUNCIL</b>
<b>REFERENCE NO.</b>	<b>second Session of The Third Term</b>





DATE

29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

