



Course Outline

Course title	Auditing	Course code	Acc 422
Program	Bachelor in Accounting	Level	Tenth
Prerequisite	Intermédiaire Accounting 2 – Acc 324	Credit hours	5

Course Objectives:

- To be familiar with the accepted scientific and practical fundamentals in the field of external auditing.
- To be familiar with auditing standards and the responsibilities of the auditor in Saudi Arabia.
- Apply quantitative methods in auditing using statistical sampling.

Topics to be covered:

Topic I: Introduction to Auditing in Accordance with the International Standards on Auditing Adopted in Saudi Arabia.

Topic II: Regulatory Framework for Practicing the Audit Profession in the Kingdom of Saudi Arabia.

Topic III: Code of Ethics and Conduct of the Audit Profession.

Topic IV: Services Provided by the External Auditor.

Topic V: Audit Client Acceptance.

Topic VI: Fundamental Audit Concept and Planning of the Audit Process.

Topic VII: Internal Control and Control Risk.

Topic VIII: Audit Sampling

Theme IX: Auditor's Response to Assessed Risks.

Topic X: Audit Evidence.

Theme XI: Completing the Audit.

Topic XII: Audit Reports and Communications

Required textbooks:

- Main Book: Principles of Auditing: An Introduction to International Standards on Auditing, Rick Hayes et al., translated by the Saudi Organization for Certified Public Accountants, 2018.
- Regulations of the Saudi Organization for Auditors and Accountants.
- Accounting and Auditing Profession Regulations.
- International Code of Ethics for Professional Accountants
- International Standards on Auditing issued by the International Standards Board for Auditing, Assurance and Other Related Services Adopted in Saudi Arabia

Grading:

- (1) Two periodic tests, the first with 25 points and the second with 25 points.
- (2) Assignments, discussions, and Quizzes, 10 points.
- (3) The final exam is 40 points. The final exam shall be unified among the divisions of the male and female sections.