

Course Description Form

1. Course Title : International Auditing Standards					
2. Course Code: م 1439					
3. First Semester / Year 2025-2026					
4. Date of creation of this description : 1/10/2025					
5. Available Forms of Attendance: Presence					
6. Number of Academic Hours :2 Hours / 30 Hours					
7. Course administrator name					
Name : Dr. Ebtesam Sarhan Saihood			Email : ebtesam.sa@uowa.edu.iq		
8. Course Objectives					
<ul style="list-style-type: none"> ● Familiarity with the concept of international auditing standards and the importance in standardizing professional practices globally ● Differentiate between types of standards ● Understanding the relationship between standards, transparency and quality in the audit process ● Introduce the student to how to apply the standards when planning and executing an audit ● Developing the student's ability by presenting and analyzing practical cases and linking them to relevant standards. 					Course Objectives
9. Teaching and Learning Strategies					
<ul style="list-style-type: none"> ● Giving lectures and dialogue with students and discussing them directly. ● Focusing on students' participation in the lecture through the group system. ● Assigning students to prepare reports on some topics in the International Auditing Standards course. 					Strategy
10. Course Structure					
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	Week
Daily exam	Lecture + Discussion	Introduction – Importance and Need for Standards – American Auditing Standards – International Auditing Standards – Audit Procedures and Their	Recognize international auditing standards through the concept / with an understanding of the need for professional	2	1

		Relationship to Auditing Standards	standards in auditing to ensure the quality of financial reporting		
Daily exam	Lecture + Discussion	Standards Set (100-199): Preliminary Issues Set of Standards (200-299): General Principles of the Audit Process and Responsibilities	Understanding the preliminary issues that play a role in the planning and implementation of the audit process, the ability to prepare an initial audit plan according to the preliminary criteria	2	2
Daily exam	Lecture + Discussion	International Auditing Standard 200: General Objectives of the Independent Auditor and Conducting the Audit Process in accordance with International Auditing Standards Scope of the Standard – Auditor's Overall Objectives – Ethical Conduct Requirements Related to the Audit Process	Understand the overall objective of the audit process and the role of the independent auditor in ensuring the credibility of the financial statements, recognize the relationship between the auditor's overall objectives and the actual audit procedures	2	3
Daily exam	Lecture + Discussion	International Auditing Standard 240: Auditor's Liability for Fraud and Error in the Audit of Financial Statements Scope of the standard – Characteristics of fraud – Responsibility to prevent and detect fraud – Professional skepticism – Discussions among process team members – Identifying and	Understand the nature of fraud and the difference between it and ordinary errors in financial statements, know how to apply effective fraud detection audit procedures	2	4

		assessing the risk of material errors due to fraud			
Daily exam	Lecture + Discussion	International Auditing Standard 265: Reporting Deficiencies in Internal Control of Governance and Management Officials Scope of the Standard – Objective of the Standard – Significant Deficiencies in Internal Control – Reporting Significant Deficiencies in Internal Control	Understand the meaning of internal control and its importance in protecting the organization's assets and ensuring the reliability of financial statements, knowing the deficiencies that may affect the quality of financial reporting.	2	5
Daily exam	Lecture + Discussion	Set of Standards (300-499): Risk Assessment and Responses to These Risks International Auditing Standard 300: Financial Statement Audit Planning Audit Career Acceptance – Audit Planning	Knowledge of the impact of risks on audit quality, knowledge of how to develop the skill of analyzing and evaluating intrinsic risks in financial statements.	2	6
Daily exam	Lecture + Discussion	International Auditing Standard 315: Identifying and Assessing the Risk of Material Error by Understanding the Facility and its Environment	Explain the relationship between understanding the organization and its environment and identifying potential fundamental errors	2	7
Daily exam	Lecture + Discussion	International Auditing Standard 320: Relative Importance in the Planning and Performance of the Audit Process Scope of the standard – Determination of Materiality – Adjustment during the audit process	Definition of the concept of materiality and its impact on the decisions of users of financial statements	2	8

Daily exam	Lecture + Discussion	Standards Group (500-599): Audit Evidence - Concept - Characteristics - Types	Clarifying the concept of audit evidence and its impact on supporting the auditor's opinion, interpreting the relationship between the strength of evidence and the reliability of audit results	2	9
Daily exam	Lecture + Discussion	International Auditing Standard 500: Audit Evidence – Scope of the Standard – Standard Requirements – Adequate and Appropriate Audit Evidence – Information Used as Audit Evidence	Understand the scope and basic requirements of the standard, while clarifying the difference between adequate and appropriate audit evidence	2	10
Daily exam	Lecture + Discussion	International Auditing Standard 530: Audit Sampling Scope of the Standard – Requirements of the Standard International Auditing Standard 550: Related Parties Scope of the Standard – Requirements of the Standard	Knowing the reasons for sampling, identifying relevant parties and their potential impact on the financial statements	2	11
Daily exam	Lecture + Discussion	International Audit Standard 570: Continuity of the Entity Scope of the Standard – Responsibility for Assessing the Continuity of the Entity – Estimating the Management Evaluation – Using the Continuous Facility Assumption – The Management's Unwillingness to Carry Out the Evaluation	Knowing the cases that require the application of the enterprise continuity standard, understanding the role of the auditor in reviewing the management evaluation	2	12

		Process – Application and Explanatory Article			
Daily exam	Lecture + Discussion	Standards Set (600-699): Using the Work of Others International auditing standards that relate to the use of others' work include: 1. International Auditing Standard 600: Benefiting from the work of another auditor 2. International Audit Standard No. 610: Taking into account the work of internal audit 3. International Auditing Standard 620: Use of the Expert's Work	Understand the responsibilities of the lead auditor towards the work of the other auditor, identify the role of internal audit in supporting the external audit, understand the role of experts in providing estimates, and their impact on the auditor's report.	2	13
Daily exam	Lecture + Discussion	Standards Set (700-799): Independent Auditor's Report 1. International Auditing Standard 700: Independent Auditor's Report on General-Purpose Financial Statements Scope of the Standard – Standard Requirements – Auditor's Report	Knowing the purpose of this standard and its importance in the process of issuing the auditor's report, explaining the cases in which it is applied	2	14
Daily exam	Lecture + Discussion	2. International Auditing Standard No. 705: Amendments to the Opinion Contained in the Independent Auditor's Report Scope of the Standard – Standard Requirements – Auditor's Report	Understand the purpose of this standard in cases of opinion modifications, understand the relationship between the scope of the standard and the audit results that may affect the report.	2	15
11. Course Evaluation					
<ul style="list-style-type: none"> • Written tests 					

<ul style="list-style-type: none"> Daily tests - Attendance - Participation - Homework 	
12. Learning and Teaching Resources	
<ul style="list-style-type: none"> Prof. Dr. Ali Al-Thunaibat, Auditing in the Light of International Auditing Standards and Local Regulations and Laws: Theory and Practice, Wael Library, Third Edition, 2010 International Standards for the Professional Practice of Internal Audit 	Main References/Resources
أ.م.د. هبة الله مصطفى السيد	اسم رئيس القسم
	توقيعه
2025/ /	التاريخ