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ATTACHMENT 2 (e)

Course Specifications

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The National Commission for Academic Accreditation & Assessment

Course Specifications (CS)	
Course Title:	**ACC 415 - Auditing**
Last Update:	December 2013

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Course Specifications

Institution
Al Yamamah University (YU)
Date of Report
November 7th , 2013
College/Department
College of Business Administration (COBA), Quantitative Business Department

A. Course Identification and General Information

1. Course title and code: *Auditing ACC 415*
2. Credit hours: *Three (3)*
3. Program(s) in which the course is offered. (If general elective available in many programs indicate this rather than list programs) *Concentration Course in Accounting in the Bachelor of Business Administration Program*
4. Name of faculty member responsible for the course *Ms. Nada El Ali; Dr. Noor H Yousuff; Dr. Mohit Kolay*
5. Level/year at which this course is offered *Level 4, First Semester Concentration course iv in Accounting*
6. Pre-requisites for this course (if any) *Intermediate Financial Accounting II, ACC 411*
7. Co-requisites for this course (if any) *None*
8. Location if not on main campus

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9. Mode of Instruction (mark all that apply)

a. Traditional classroom	√	What percentage?	100
b. Blended (traditional and online)		What percentage?	
c. e-learning		What percentage?	
d. Correspondence		What percentage?	
f. Other		What percentage?	

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B Objectives

1. What is the main purpose for this course?
Course Description: *This course involves a study of the conceptual foundations and the nature and purpose of the external audit function. The course will also discuss some of the more recent developments in auditing such as comprehensive auditing, risk auditing, IT auditing, the use of statistical methodology in auditing and the audit software.* *Purpose of the Course:* • *To gain an understanding of the auditing environment and basic auditing principles,* • *To learn the means of accumulating audit evidence and the documentation of results; the process involved in completing the audit work and the issuance of audit report,* • *To identify collection, documentation, and interpretation of audit evidence along with their accounts and examination of major accounts in different expense, revenue, assets, and liabilities cycle like payroll, sales, capital assets acquisition, pension liability, etc.* • *To understand statistical sampling as it applies to auditing, as well as the internal control and procedure including IT based systems*
2. Briefly describe any plans for developing and improving the course that are being implemented. (e.g. increased use of IT or web based reference material, changes in content as a result of new research in the field) *Developments in Forensic Accounting are added in this course to identify possible frauds in various areas of accounting through situation analysis of live cases.*

C. Course Description (Note: General description in the form to be used for the Bulletin or handbook should be attached)

1. Topics to be Covered		
List of Topics	No. of Weeks	Contact Hours
Overview of auditing and assurance services	*1*	*3*
Professional standards and ethics	*1*	*3*
Auditor's report	*1*	*3*
Legal liability	*1*	*3*
Audit responsibilities and objectives	*1*	*3*
Audit evidence	*1*	*3*
Audit planning and documentation	*1*	*3*
Audit sampling concepts	*1*	*3*
Materiality and risk	*1*	*3*
Internal control system and assessment of control risk	*1*	*3*

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Audit of sales and collection cycle	*1*	*3*
Audit of acquisition and payment cycle	*1*	*3*
Audit of inventory and warehousing cycle	*1*	*3*
Audit of capital acquisition and repayment cycle	*1*	*3*
Audit of automated information systems	*1*	*3*

2. Course components (total contact hours and credits per semester):

	Lecture	Tutorial	Laboratory	Practical	Other (exams, presentation, test, teamwork, etc)	Total
Contact Hours	*35*	*None*	*None*	*None*	*10*	*45*
Credit	*3*					

3. Additional private study/learning hours expected for students per week.

4 hours

4. Course Learning Outcomes in NQF Domains of Learning and Alignment with Assessment Methods and Teaching Strategy

Course Learning Outcomes, Assessment Methods, and Teaching Strategy work together and are aligned. They are joined together as one, coherent, unity that collectively articulate a consistent agreement between student learning, assessment, and teaching.

The *National Qualification Framework* provides five learning domains. Course learning outcomes are required. Normally a course has should not exceed eight learning outcomes which align with one or more of the five learning domains. Some courses have one or more program learning outcomes integrated into the course learning outcomes to demonstrate program learning outcome alignment. The program learning outcome matrix map identifies which program learning outcomes are incorporated into specific courses.

On the table below are the five NQF Learning Domains, numbered in the left column.

First, insert the suitable and measurable course learning outcomes required in the appropriate learning domains (see suggestions below the table). **Second**, insert supporting teaching strategies that fit and align with the assessment methods and intended learning outcomes. **Third**, insert appropriate assessment methods that accurately measure and evaluate the learning outcome. Each course learning outcomes, assessment method, and teaching strategy ought to reasonably fit and flow together as an integrated learning and teaching process. **Fourth**, if any program learning outcomes are included in the course learning outcomes, place the @ symbol next to it.

Every course is not required to include learning outcomes from each domain.

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	NQF Learning Domains And Course Learning Outcomes	Course Teaching Strategies	Course Assessment Methods
1.0	**Knowledge**		
1.1	*This course facilitates students:* • *To describe the conceptual foundation of external audit function,* • *To describe the scope of internal audit in corporate and government sector,* • *To outline the process of developing audit plan,* • *To define the audit procedure in practice,* • *To delineate the use of statistical methodology in auditing, and* • *To outline the recent developments like comprehensive auditing, and computer auditing.*	*Learning activities include lectures, case studies, research projects and team efforts. Students are expected to read the textbooks or other assigned reading outside of and before each class, and to participate in the critical evaluation of the material through small-group and class discussion.*	*Methods for assessment of knowledge acquired are varied, including:* • *Class participation* • *Group discussion* • *Presentation of group project and report on audit plan of specific problem areas* • *Quizzes* • *Mid-term &final exams including problem solving questions and case analysis*
2.0	**Cognitive Skills**		
2.1	• *The capacity to identify different perspectives, theories and models potentially relevant to business and to appraise their strengths and weaknesses.* • *The capacity to apply theories, models and analytical techniques derived from the core courses to a range of situations and problems.* • *The ability to choose appropriate techniques and models applicable to a given subject matter or area of application.* • *The capacity to be aware of the limitations of existing knowledge and understanding and to recognise the relevance of*	*Teaching strategies to be used to develop the cognitive skills include the following:* • *Class discussions,* • *Real life business case studies on audit problems,* • *Projects on live cases using team approach*	*Methods for assessment of the cognitive skills include the following:* • *Presentation of* • *Individual and group* • *assignments* • *Quizzes* • *Projects on live case analysis*

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	developing new approaches to situations and problems. • *The capacity to formulate persuasive solutions to problems that take into account the range of views of organizational stakeholder.*			
3.0	**Interpersonal Skills & Responsibility**			
3.1	*The level of interpersonal skills and capacity that students are going to build in this course includes:* • *Actively seeking and giving feedback during classroom discussion;* • *Building effective relationships with others and presents ideas persuasively and confidently;* • *Ability to work to collaboratively with team members* • *Ability to present facts and ideas confidently; and* • *Demonstrating leadership qualities by being visible among the students.*	*Teaching strategies to be used to develop the cognitive skills include the following:* • *Class discussion* • *Presentation* • *Role playing* • *Group projects*	*Methods for assessment of the interpersonal skills include the following:* • *Presentation* • *Individual and group assignments.* • *Projects*
4.0	**Communication, Information Technology, Numerical**			
4.1	• *The ability to communicate effectively in oral and written English.* • *The ability to effectively search the web using top rated search engines and verified searching techniques.* • *The ability to access databases made available by the university library and other e-learning resources.* • *The ability to use the Al-Yamamah University information systems, such*	• *Class discussions &* • *Group projects*	*Methods for assessment of knowledge acquired are varied, including:* • *Class participation* • *Group discussion* • *Presentation* • *Individual and group assignments* • *Quizzes* • *Mid-term and final exams* • *Project report*

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	as: Students' email system, Students' Absence system (EDUGATE), LMS, Al-Yamamah Electronic Community (YEC), and e-registry. • *Presenting and expressing ideas numerically using various mathematical and statistical techniques.* • *The ability to understand fundamental numerical and mathematical applications.*		
5.0	**Psychomotor**		
5.1	Not Applicable	Not Applicable	Not Applicable

Suggested Guidelines for Learning Outcome Verb, Assessment, and Teaching

NQF Learning Domains	Suggested Verbs
Knowledge	list, name, record, define, label, outline, state, describe, recall, memorize, reproduce, recognize, record, tell, write
Cognitive Skills	estimate, explain, summarize, write, compare, contrast, diagram, subdivide, differentiate, criticize, calculate, analyze, compose, develop, create, prepare, reconstruct, reorganize, summarize, explain, predict, justify, rate, evaluate, plan, design, measure, judge, justify, interpret, appraise
Interpersonal Skills & Responsibility	demonstrate, judge, choose, illustrate, modify, show, use, appraise, evaluate, justify, analyze, question, and write
Communication, Information Technology, Numerical	demonstrate, calculate, illustrate, interpret, research, question, operate, appraise, evaluate, assess, and criticize
Psychomotor	demonstrate, show, illustrate, perform, dramatize, employ, manipulate, operate, prepare, produce, draw, diagram, examine, construct, assemble, experiment, and reconstruct

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Suggested *verbs not to use* when writing measurable and assessable learning outcomes are as follows:

Consider	Maximize	Continue	Review	Ensure	Enlarge	Understand
Maintain	Reflect	Examine	Strengthen	Explore	Encourage	Deepen

Some of these verbs can be used if tied to specific actions or quantification.
Suggested assessment methods and teaching strategies are:

According to research and best practices, multiple and continuous assessment methods are required to verify student learning. Current trends incorporate a wide range of rubric assessment tools; including web-based student performance systems that apply rubrics, benchmarks, KPIs, and analysis. Rubrics are especially helpful for qualitative evaluation. Differentiated assessment strategies include: exams, portfolios, long and short essays, log books, analytical reports, individual and group presentations, posters, journals, case studies, lab manuals, video analysis, group reports, lab reports, debates, speeches, learning logs, peer evaluations, self-evaluations, videos, graphs, dramatic performances, tables, demonstrations, graphic organizers, discussion forums, interviews, learning contracts, antidotal notes, artwork, KWL charts, and concept mapping.

Differentiated teaching strategies should be selected to align with the curriculum taught, the needs of students, and the intended learning outcomes. Teaching methods include: lecture, debate, small group work, whole group and small group discussion, research activities, lab demonstrations, projects, debates, role playing, case studies, guest speakers, memorization, humor, individual presentation, brainstorming, and a wide variety of hands-on student learning activities.

5. Schedule of Assessment Tasks for Students During the Semester		Week Due	Proportion of Total Assessment
	Assessment task (e.g. essay, test, group project, examination, speech, oral presentation, etc.)	Week Due	Proportion of Total Assessment
1	*Quiz*	5	7.5
2	*Mid-term examination*	7	20
3	*Quiz*	11	7.5
4	*Case analysis & presentation*	14	15
5	*Participation and attendance*	*Throughout the semester*	10
6	*Final examination*	16	40

D. Student Academic Counseling and Support

1. Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice. (include amount of time teaching staff are expected to be available each week)

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- *In addition to class lectures time, faculty members assign minimum two hours per week for student consultations and academic advice. The consultation time is mentioned in the Faculty Time Table and is displayed on the faculty member's office door.*

- *During the registration period, faculty members also spend time for review and approving students' registration form. Each faculty member is assigned a group of students for advising. The list is posted in the faculty office and students are advised to visit the faculty member during the time mentioned in his/her faculty time table.*

E. Learning Resources

1. List Required Textbooks
Auditing and Assurance Services: An Integrated Approach, *Alvin A. Arens, Randal J. Elder, & Mark S. Beasley,* *14th Edition, 2011, New Jersey, Prentice Hall.* *ISBN-13: 978- 0132575959*
2. List Essential References Materials (Journals, Reports, etc.) *Samples of Accounting policies and audit reports of listed companies in KSA, Accountability and Auditing Journal*
3. List Recommended Textbooks and Reference Material (Journals, Reports, etc) *Journals, Reports and cases brought for discussion to class.*
4. List Electronic Materials (eg. Web Sites, Social Media, Blackboard, etc.) *YU Learning Management System (LMS) and publisher's Web site of students' resource center.*
5. Other learning material such as computer-based programs/CD, professional standards or regulations and software. *MS Office. Power point presentation, flow charting.*

F. Facilities Required

Indicate requirements for the course including size of classrooms and laboratories (i.e. number of seats in classrooms and laboratories, extent of computer access etc.)
1. Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.) • *A classroom with 40 seating capacity is required.* • *Classroom should be equipped with multimedia projector and Internet access.*

2. Computing resources (AV, data show, Smart Board, software, etc.) *Currently there is no need of any special computing resources.*
3. Other resources (specify, e.g. if specific laboratory equipment is required, list requirements or attach list)

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Currently there is no need of any other resources.

G   Course Evaluation and Improvement Processes

1 Strategies for Obtaining Student Feedback on Effectiveness of Teaching

- *During week 13 and 14, the YU's "Student Affairs" department conducts a survey covering all aspects relating to their learning experience for the concerned course. Students are given questionnaire on different areas of the course including the effectiveness of the course.*

- *There are two ways that the survey is undertaken: manually by distributing the printed forms to the students during the class meeting hours and by electronically, where students are required to go to the computer lab for participating in the survey.*

- *The responses are forwarded to the "Information Center" where it is analyzed and reports are prepared.*

- *The report is called "Course Evaluation Survey" or CES and is submitted to the department chairman, who shares the report with the respective faculty members.*

Attachment:
** Copy of questionnaire
** Sample copy of CES

2 Other Strategies for Evaluation of Teaching by the Program/Department Instructor

- *Classroom observations are conducted by the Department chairman during class periods, especially for the newly recruited faculty members.*
- *A form with some standard questions regarding classroom activities is used to evaluate the performance of the faculty members during the classroom visits.*
- *Faculty members are informed about the classroom visits without notifying a specific day for the visit.*
- *The reports are shared with the faculty members.*

Attachment:
** Classroom Observation Policy
** Classroom Observation form sample copy

3 Processes for Improvement of Teaching

The process for improving the teaching includes the following:
- *Workshops and seminars are conducted throughout academic year to address specific teaching strategies and improvements.*
- *Feedbacks from students using different types of survey are shown and discussed with faculty members to improve the teaching.*

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4. Processes for Verifying Standards of Student Achievement (e.g. check marking by an independent member teaching staff of a sample of student work, periodic exchange and remarking of tests or a sample of assignments with staff at another institution)

The university is currently in the process of finalizing agreement with other universities to manage this issue.

5 Describe the planning arrangements for periodically reviewing course effectiveness and planning for improvement.

At the end of each semester, Curriculum committee conducts a meeting with all faculty members in which surveys filled by the students and other feedbacks from faculty members are discussed. Effectiveness of the courses, mistakes done and weaknesses are discussed. These points are made basis for the planning for improvements for next semester/ year.
Periodical meetings with the Head of Department, the committee and Dean will help reviewing the course and make sure of its effectiveness.

Faculty or Teaching Staff: Dr. Mohit Kolay

Signature: _____   **Date Report Completed: November 7th, 2013**

Received by: _____   **Dean/Department Head**

Signature: _____   **Date:** _____