

Course Title	Auditing (1)
Course code	ACCT 361
Pre-required courses	Financial Accounting (2)ACCT 102
Course Level	Fifth
Credit Hours	3 hours
Teaching Language	Arabic
Course Description:	
<p>This course seeks to introduce students to the profession of auditing through the definition of the concept of review and study phases of international development and locally with interest in the study of professional auditing standards and rules of professional conduct in the Kingdom, in addition to focusing on the study of the internal control system of the facility and its impact on the procedures and the scope of review in accordance with the specific program review. As well as the exposure to the types of audit reports, highlighting the basics of internal audit firms.</p>	
Course Aims:	
<p>This course is to develop the student's ability in how to carry out a review of the financial statements of a company and submit a report on audit in a professional and proper aims of all the evidence, including the evidence that supports his opinion on the report.</p>	
Course Contents:	
<ol style="list-style-type: none"> 1. The Basics of Auditing 2. Kind of Auditing and its terms 3. Rules and behavior of professional Auditor 4. Recipes of Auditor and its qualifying scientific and practical 5. Visit field 6. Auditing Risks 7. Internal Auditing and internal control 8. Basic rules for AUDITING 9. Evidence in AUDITING 10. REVIEW FINANCIAL STATEMENTS 11. Auditing report 12. Types of auditor opinion in auditing report 13. Applications about Auditing reports 14. Contents and forms of the revision report. 15. Points of view of the revised report. 	