



Northern Technical University
 Technical Management Institute
 / Ninawa
 Department of Accounting



MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية			
Module Title	Audit2		Module Delivery
Module Type			<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	ACT109		
ECTS Credits			
SWL (hr/sem)	3		
Module Level	1	Semester of Delivery	٢
Accounting Technologies Department		College	Technical Management Institute-Nineveh
Module Leader	Ali Mahmoud Ali		e-mail ali.alshrefi1983@gmail.com
Module Leader's Acad. Title	Teacher	Module Leader's Qualification	MS.C
Module Tutor		e-mail	
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date		Version Number	1.0



Northern Technical University
Technical Management Institute
/ Ninawa
Department of Accounting



Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	None	Semester	
Co-requisites module	None	Semester	



Module Aims, Learning Outcomes and Indicative Contents

Module Aims	<ol style="list-style-type: none"> 1- That the student becomes familiar with the facility's internal control and internal audit system 2- That the student can know the ways and means of examining internal control systems and internal audit operations 3- That the student learns about the possibility and how to establish internal control systems in private and public facilities and units.
Module Learning Outcomes	<ol style="list-style-type: none"> 1- Enabling the student to be able to participate in establishing an internal control system in a manner commensurate with the nature and activity of the unit 2- The student will acquire the skill and ability to conduct internal audits on cash operations, including receipts and payments 3- The student acquires the ability to discover accounting and financial errors and submit proposals to management
Indicative Contents	<ol style="list-style-type: none"> 1 - The importance of the internal control system in the unit 2- Defining and knowing the responsibilities of the internal auditor within the unit. 3- Identify the independence enjoyed by the internal auditor within the unit and his connection to the unit's senior management. 4- Submitting periodic reports to management to identify deviations and ways to address them



Northern Technical University
 Technical Management Institute
 / Ninawa
 Department of Accounting



Learning and Teaching Strategies

Strategies	<ol style="list-style-type: none"> 1- Encouraging students to practically apply the concepts of internal control and internal auditing. Practical cases that require solutions can be provided and analyzed using the concepts presented. 2- Use real case studies to enhance students' understanding of internal control and internal auditing 3- Encouraging students to actively participate in class discussions and contribute to the exchange of ideas and experiences. Guided discussions on specific topics in internal control and internal audit may be organized to enhance interaction and learning. 4- Technology can be used to teach internal control, such as using international and local standards for internal control and internal auditing. And the global developments taking place in this field
-------------------	--

Student Workload (SWL)

Structured SWL (h/sem)		Structured SWL (h/w)	
Unstructured SWL (h/sem)		Unstructured SWL (h/w)	
Total SWL (h/sem)			



Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes				
	Assignments				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1-2	1. Cash operations 2. The internal control system for cash operations, cash receipts, and cash payments.
Week 3	Auditing cash operations, auditing fund accounts, auditing bank accounts (bank) Payroll audit, cash sales audit, cash disbursement audit.
Week 4	Practical applications on auditing cash operations Futures operations Internal control system for futures operations
Week 5	Auditing deferred purchases and their returns Auditing forward sales and their returns Verifying fixed assets and liabilities
Week 6	Internal control in light of electronic data operation, introduction to the computer, and the nature of the electronic accounting system
Week 7	Components and methods of internal control under the computer



Northern Technical University
 Technical Management Institute
 / Ninawa
 Department of Accounting



Delivery Plan (Weekly Lab. Syllabus)

Delivery Plan (Weekly Lab. Syllabus)	
	Material Covered

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts		Yes
Recommended Texts		yes
Websites		





Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب ممكن المعالجة	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.