

Course Description Form

1. Course Name	
Audit and Control	
2. Course Code	
3. Semester / Year	
First Semester / Third Stage / Academic Year 2025–2026	
4. Date this description was prepared	
14/2/2026	
5. Available Forms of Attendance	
Morning – Evening	
6. Number of Hours (Total) / Number of Credits (Total)	
30/2 (or) 45/3 (one remains according to the study units of the subject)	
7. Course administrator name (if more than one name mentioned)	
Name: Eng. Faiza Emad Hassan Email : faezhemad@gmail.com	
8. Course Objectives	
<p>Cognitive Goals The student will be able to:</p> <ol style="list-style-type: none"> 1- Knows the basic concepts and terms in banking auditing supervision. 2- Explains the audit process 3- Distinguishes between internal and external audit <p>Skill Objectives The student will be able to:</p> <ol style="list-style-type: none"> 1- It is considered systematic scientific research in audit topic 2- Provides oral and written scientific presentations on a topics. 3- Distinguishes between internal and external audits. 4- Actively participates in scientific and practical discussions audit topics <p>Value Goals The student will be able to:</p> <ol style="list-style-type: none"> 1- Exemplifies ethical values derived from audit objectives. 	<p style="text-align: center;">Course Objectives</p>

<p>2- Respects the plurality and difference of scientific opinions within the scope of control</p> <p>3- Contributes to community and cultural activities that develop the audit process</p> <p>4- Practice self-criticism and reflection in the light of conclusions</p>	
<p>9. Teaching and Learning Strategies</p>	
<p>Teaching and Learning Strategies</p> <ol style="list-style-type: none"> 1- Interactive lectures to explain the basic concepts in auditing 2- Class discussions and analysis of relevant professional standards. 3- Study practical cases of the business environment. 4- Solving exercises and applications on audit procedures and manuals. 5- Collaborative learning by working in groups. 6- View and analyze audit reports. 7- Use of presentations and supporting technical aids. 8- Assigning students with short research papers and oral presentations. 9- Quizzes to measure continuous comprehension. <p>Note: The following strategies can be mentioned according to the article:</p> <ul style="list-style-type: none"> • Use interactive lectures to present theoretical concepts in auditing while engaging students with discussion and motivational questions. • Employ blended learning by combining classroom lectures with online activities or content, including recorded recitations, digital lectures, virtual discussions, and online quizzes. • Guide students to read essential sources from proofreading books, and analyze them within assignments to promote deep understanding. • Assign students presentations on selected topics from the audit, which develops summarizing, explaining, and communication skills. • Conducting practical workshops in auditing, enabling the practice of research and applied skills. 	<p>Strategy</p>

<ul style="list-style-type: none"> • Promote collaborative learning through group projects or structured interpretive discussions, to develop dialogue and teamwork skills. • Assign students to individual or group research projects on audit topics , using scientific methodology and academic documentation. • Training students in analytical and writing exercises that require deriving concepts and meanings and linking them to reality. • Conduct discussions based on Quranic values. • Engaging students in community service activities related to the Holy Quran such as education or awareness, to enhance the practical impact of science in society. • Encourage self-reflection by writing personal reflections that link what the student has learned to their behavior or attitudes in life. 	
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10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	Theweek
Oral and written questions	Lecture	Banking Audit and Control	The Concept of Auditing – Historical Development Objectives Types	2	1
Oral and written questions	Lecture	Banking Audit and Control	Audit Procedures - Standards Audit	2	2
Oral and written questions	Lecture	Banking Audit and Control	Auditing – Qualities - Independence 3	2	3

			Neutrality – Rights and Duties Auditor		
Oral and written questions	Lecture	Banking Audit and Control	Etiquette and Code of Professional Conduct	2	4
Oral and written questions	Lecture	Banking Audit and Control	Mistakes and Fraud – Attitude Error Checker – Auditor's Responsibility for Errors Fraud - Types of Liability	2	5
Oral and written questions	Lecture	Banking Audit and Control	Audit Process Requirements	2	6
Oral and written questions	Lecture	Banking Audit and Control	Working Papers	2	7
Oral and written questions	Lecture	Banking Audit and Control	Evidence of Audit Factors affecting its efficiency And its sufficiency –	2	8
Oral and written questions	Lecture	Banking Audit and Control	Technical means of obtaining On the evidence of proof	2	9
Oral and written questions	Lecture	Banking Audit and Control	The Concept of Internal Control Internal Control Elements	2	10
Oral and written questions	Lecture	Banking Audit and Control	Types of Internal Control Means of Inspection Interior	2	11
Oral and written questions	Lecture	Banking Audit and Control	Internal Audit – Conceptual -Types	2	12

Oral and written questions	Lecture	Banking Audit and Control	- Internal Audit Inspection His Procedures	2	13
Oral and written questions	Lecture	Banking Audit and Control	Operations Audit	2	14
Oral and written questions	Lecture	Banking Audit and Control	Auditor's Report	2	15

11. Course Evaluation

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc. etc.

12. Learning and Teaching Resources

1- Karima Gohar et al. 2- Mohamed Abd El , Karim	Required Textbooks (Methodology, if any)
1 2 3 4	Main References (Sources)
1 2 3 4	Recommended books and references (...scientific journals, reports)
1 2 3 4	Electronic References, Websites


 Authentication of the Head of the Department



 Approval of the Dean of the College