MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="4">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td>Financial Control</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td>Core</td><td colspan="2" rowspan="4">☒ Theory
☒ Lecture
☐ Lab
☐ Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td>AT414</td></tr>
<tr><td>ECTS Credits</td><td>5</td></tr>
<tr><td>SWL (hr/sem)</td><td>125</td></tr>
<tr><td>Module Level</td><td>4</td><td>Semester of Delivery</td><td>7</td></tr>
<tr><td>Administering Department</td><td>Accounting tech.</td><td>College</td><td>TCMM</td></tr>
<tr><td>Module Leader</td><td>Omar zidan abd al karim</td><td>e-mail</td><td>omar.zidan@ntu.edu.iq</td></tr>
<tr><td>Module Leader’s Acad. Title</td><td>Assistant lecturer</td><td>Module Leader’s Qualification</td><td>MSc</td></tr>
<tr><td>Module Tutor</td><td>Omar zidan abd al karim</td><td>e-mail</td><td>omar.zidan@ntu.edu.iq</td></tr>
<tr><td>Peer Reviewer Name</td><td>Waleed khalid</td><td>e-mail</td><td>Wakeed_khalid@ntu.edu.iq</td></tr>
<tr><td>Scientific Committee Approval Date</td><td>29/07/2024</td><td>Version Number</td><td>1.0</td></tr>
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<tr><th colspan="4">Relation with other Modules
العلاقة مع المواد الدراسية الأخرى</th></tr>
<tr><td>Prerequisite module</td><td>Nil</td><td>Semester</td><td>-</td></tr>
<tr><td>Co-requisites module</td><td></td><td>Semester</td><td>-</td></tr>
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Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives **أهداف المادة الدراسية**	This course aims to introduce the student to the various auditing topics that aim, through the auditor, to add confirmation of the fairness of historical financial statements, so that this leads to increasing the degree of confidence of the various users of these financial statements and thus reducing the risks to which decision makers are exposed.
Module Learning Outcomes **مخرجات التعلم للمادة الدراسية**	1. Informing students about the importance of financial control and the most important accounting restrictions and assumptions that are in contact with our real life. 2. Expand students' skills in understanding financial control. 3. Developing students' ability to share ideas 4. Disclosing one's thoughts and feelings about life matters, including the scientific material in economics as a reality of life

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	- Explaining the scientific material by giving examples from our financial reality 2- Writing exercises that explain the most important economic laws stipulated within the course vocabulary during lectures 3- Linking the results of those exercises with the facts of the financial reality in which we live and interpreting those results with the students

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ 15أسبوعا			
Structured SWL (h/sem) **الحمل الدراسي المنتظم للطالب خلال الفصل**	63	**Structured SWL (h/w)** **الحمل الدراسي المنتظم للطالب أسبوعيا**	4.2
Unstructured SWL (h/sem)	37	**Unstructured SWL (h/w)** **الحمل الدراسي غير المنتظم للطالب أسبوعيا**	1

الحمل الدراسي غير المنتظم للطالب خلال الفصل			
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	100		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	3	10% (10)	5 ,8 and 10	LO #1, #2 and #10, #11
	Assignments	5	10% (10)	2,4,8,9,10	LO #3, #4 and #6, #7
	Projects / Lab.	15	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
	Seminar	1	5% (5)	10	LO #7, #9 and #13
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to Financial Control Principles ● Overview of the Role of Financial Control ● History of Financial Control ● Basic Terms of Financial Control ● Evolution of Generations of Financial Control
Week 2	1- Introduction to the principles of financial control 2- Data and information 3- Characteristics and areas of use of financial control 4- Types of financial control and their classifications
Week 3	Auditing is a social science that develops with the development of people and the establishment in which it works, and with the advancement of science and professions, the change in relationships, and the diversity and difference of cultures, which led to the emergence of branches of auditing science.
Week 4	Errors and fraud / their causes and types The auditor must begin his work with professional skepticism and exercise due professional care to ensure that the errors discovered are not intentional and in other words do not involve the intent to defraud.

Week 5	How to correct errors and fraud If the auditor discovers any error when auditing the books and records, he must decide whether there is a need to correct it and how to correct it.
Week 6	Practical application of how to correct errors and cheating, long method and short method with examples
Week 7	Procedures to be followed in the event of possible fraud If the negligence has a significant impact on the financial information, the auditor must take additional procedures or modify his current procedures to suit the new situation.
Week 8	The auditor's responsibility for discovering errors and fraud The auditing profession has gone through different time periods in which the auditor's responsibility for discovering errors and fraud varied. The primary goal was to discover errors and fraud, but with the passage of time this goal became one of the secondary or subsidiary goals. It is natural for an error to occur in any work, so the work must be subject to an auditing process with the aim of discovering errors as soon as they occur.

Learning and Teaching Resources
مصادر التعلم والتدريس

- Sources

Abdel Razzaq and Moati, Donia Samir, Mohamed Kamel, 2022, Auditing Foundations, Modern Introduction, Faculty of Commerce, Mansoura University Al-Banna, Bashir Abdel Azim, 2023, Studies in Auditing, Contemporary Introduction, Mansoura University

Grading Scheme
مخطط الدرجات

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 (قيد 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.