

AUDITING THE DIFFICULT AREAS

WHO SHOULD ATTEND

This course is intended for those staff who are involved in audits and have to make decisions as to how to obtain sufficient audit evidence to prove a particular assertion or assertions.

While standard audit programmes cover routine areas, this course will cover the methods and techniques to be employed in more complex and unusual cases.

The course will be suitable for all staff who have responsibility for preparing audit files up to review stage, and will generally be most appropriate for those who have completed between 18 and 36 months in the profession.

OBJECTIVES

This course assumes basic knowledge of audit principles and techniques. The course will focus on more difficult areas found on assignments.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common problem audit areas.

The course will cover issues such as:

- Intangible fixed assets
- Fixed asset impairments
- Stock and work in progress valuations
- Long term contracts
- Debt factoring
- Provisions
- Related party transactions
- Laws and regulations
- Going concern and subsequent events

CPD HOURS - 3
