

# **UNDERSTANDING ANALYTICAL PROCEDURES**

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## **WHO SHOULD ATTEND**

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The course is suitable for anyone who has recently become involved in or is about to become involved in auditing.

The relevance of the course will depend upon participants practical experience, but it is designed as an introduction to the principles involved and is therefore unlikely to be of benefit to those with significant experience.

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## **OBJECTIVES**

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By the end of the course participants should have an understanding of what analytical procedures involve and how to use basic procedures to gather evidence.

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## **CONTENT**

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- What are analytical procedures? An overview of the various stages and how the audit benefits from effective use of analytical review
- Analytical procedures (ISA +520) focusing on the field work incorporating:
  - trend analysis
  - ratio analysis
  - reasonableness tests
  - proof in total

The course will be broken down into convenient sections and mini case studies / exercises will be used to ensure participants understand how to apply analytical techniques in practice.

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**CPD HOURS - 3**

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