

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** ACCA  
**DURATION:** July - November 2022  
**DAY(S):** Tuesdays & Saturdays  
**MODE:** Part-Time  
**COMPONENT:** AA - Audit and Audit Assurance  
**LECTURER:** Haseeb Mohammed  
**CAMPUS:** Online

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Tues	26-Jul-22	5:30pm to 8:30pm	3	3	Concept of audit and other assurance engagements	Lt	Identify and explain the general principles of external audit engagements	Chapt 1		Revision kit	Chapt 2
2	Sat	30-Jul-22	1:00pm to 4:00pm	3	6	Statutory audit and regulation	Lt	Understand regulation of auditors	Chapt 2		Revision kit	Chapt 3
3	Tues	02-Aug-22	5:30pm to 8:30pm	3	9	Corporate governance	Lt	Understand good corporate governance	Chapt 3		Revision kit	Chapt 4
4	Sat	06-Aug-22	1:00pm to 4:00pm	3	12	Internal audit	Lt	Scope of internal audit, potential outsourcing	Chapt 4		Revision kit	Chapt 5
5	Tues	09-Aug-22	5:30pm to 8:30pm	3	15	Professional ethics and quality control	Lt	Understand principles of professional ethics, safeguards to offset threats	Chapt 5		Revision kit	Chapt 6
6	Sat	13-Aug-22	1:00pm to 4:00pm	3	18	Risk assessment	Lt	Components of audit risks, materiality, professional skepticism	Chapt 6		Revision kit	Chapt 7
7	Tues	16-Aug-22	5:30pm to 8:30pm	3	21	Audit planning and documentation	Lt	Understand benefit and importance of planning	Chapt 7		Revision kit	Chapt 8
8	Sat	20-Aug-22	1:00pm to 4:00pm	3	24	Audit Evidence	Lt	Identify and describe the work and evidence obtained by the auditor.	Chapt 8		Revision kit	Chapt 9
9	Tues	23-Aug-22	5:30pm to 8:30pm	3	27	Internal Control	Lt	Five components of internal control, how it is recorded in audit file	Chapt 9		Revision kit	Chapt 10
10	Sat	27-Aug-22	1:00pm to 4:00pm	3	30	Test of Controls	Lt	Describe controls over all applications and reporting to TCWG	Chapt 10		Revision kit	Chapt 11
11	Tues	30-Aug-22	5:30pm to 8:30pm	3	33	Audit sampling and automated tools and techniques	Lt	Describe and understand when to use audit sampling	Chapt 11		Revision kit	Chapt 12
12	Sat	03-Sep-22	1:00pm to 4:00pm	3	36	Non-current assets	Lt	Explain audit objectives and audit procedures and use of experts	Chapt 12		Revision kit	Chapt 13
13	Tues	06-Sep-22	5:30pm to 8:30pm	3	39	Inventory	Lt	Review of inventory and significance of documentation. Audit procedures and use of experts	Chapt 13		Revision kit	Chapt 14
14	Sat	10-Sep-22	1:00pm to 4:00pm	3	42	Receivables	Lt	Review of receivables and significance of documentation and audit procedures	Chapt 14		Revision kit	Chapt 15
15	Tues	13-Sep-22	5:30pm to 8:30pm	3	45	Bank and Cash	Lt	Describe the elements of the cash cycle and procedures for banking cash	Chapt 15		Revision kit	Chapt 16
16	Thurs	15-Sep-22	5:30pm to 8:30pm	3	48	Payables and accruals	Lt	Review of payables and accruals and significance of documentation and audit procedures	Chapt 16		Revision kit	Chapt 17

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17	Sat	17-Sep-22	1:00pm to 4:00pm	3	51	Non-current liabilities, capital and directors' emoluments	Lt	Review of non-current liabilities, capital and directors emoluments and significance of documentation and audit procedures	Chapt 17		Revision kit	Chapt 18
14	Tues	20-Sep-22	5:30pm to 8:30pm	3	54	Not-for profit organisation	Lt	Audit procedures for not for profit entities	Chapt 18		Revision kit	Chapt 19
	Sat	24-Sep-22		0	54	No classes - Republic Day Holiday						
	Tues	27-Sep-22		0	54	No classes - REVISE						
	Sat	01-Oct-22		0	54	No classes - REVISE						
15	Tues	04-Oct-22	5:30pm to 8:30pm	3	57	Audit review and finalisation	Lt	Subsequent events, going concern and obtaining written representations	Chapt 19		Revision kit	Chapt 20
16	Sat	08-Oct-22	5:30pm to 8:30pm	3	60	Reports	Lt	Describe the format and content of the audit report. Make appropriate recommendations to management.	Chapt 20		Revision kit	

**Key / Legend**

Lt = Lecture    T=Tutorial    Lb = Lab    EP = Exam Prep

**Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via email. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to review the recordings for updates where class sessions have been missed.**  
**Date syllabus last modified: June 2022.**