

**ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)**

**COURSE OUTLINE**



**PROGRAMME:** ACCA  
**DURATION:** July - December 2023  
**DAY(S):** Saturdays and Sundays  
**MODE:** Online  
**COMPONENT:** AA - Audit and Audit Assurance  
**LECTURER:** Haseeb Mohammed  
**CAMPUS:** Champ Fleurs

Lecture Number	Lecture Day & Date	Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/Learning Outcome	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Sat 29-Jul-2023	1:00pm - 4:00pm	3	3	Concept of audit and other assurance engagements	Lt	Identify and explain the general principles of external audit engagements	Chapt 1	Q1 - 5 BJM assurance	Chapt 2	Chapt 2
2	Sun 30-Jul-2023	12:00pm - 4:00pm	4	7	Statutory audit and regulation	Lt	Understand regulation of auditors	Chapt 2	Q65	Chapt 3	Chapt 3
3	Sat 5-Aug-2023	1:00pm - 4:00pm	3	10	Corporate governance	Lt	Understand good corporate governance	Chapt 3	Q6 - 10 Connoy	Chapt 4	Chapt 4
	Sun 6-Aug-2023		0	10			<b><u>NO-CLASSES-REVISE</u></b>				
4	Sat 12-Aug-2023	1:00pm - 4:00pm	3	13	Internal audit	Lt	Scope of internal audit, potential outsourcing	Chapt 4	ME 4 Q16 Daley [Sep/Dec 22] part d only	Chapt 5	Chapt 5
5	Sun 13-Aug-2023	12:00pm - 4:00pm	4	17	Professional ethics and quality control	Lt	Understand principles of professional ethics, safeguards to offset threats	Chapt 5	Q61 - 65 Goofy, Q16-20 LV Fones, Q21-25 Orange, ME 1 Q11- 15, ME 1 Q11-15	Chapt 6	Chapt 6
6	Sat 19-Aug-2023	1:00pm - 4:00pm	3	20	Risk assessment	Lt	Components of audit risks, materiality, professional skepticism	Chapt 6	Q36-40 Bridgford, Q 71 Peony, ME 4 Q17 Magpie, Q 82 Esk, Q 75 Kangaroo, Q79 Darjeeling	Chapt 7	Chapt 7
	Sun 20-Aug-2023		0	20			<b><u>NO-CLASSES-REVISE</u></b>				
7	Sat 26-Aug-2023	1:00pm - 4:00pm	3	23	Audit planning and documentation	Lt	Understand benefit and importance of planning	Chapt 7	Q46-50 South, Q56-60 Severn, Q66-70 Carlise,	Chapt 8	Chapt 8
8	Sun 27-Aug-2023	12:00pm - 4:00pm	4	27	Audit Evidence	Lt	Identify and describe the work and evidence obtained by the auditor.	Chapt 8		Chapt 9	Chapt 9
9	Sat 2-Sep-2023	1:00pm - 4:00pm	3	30	Internal Control	Lt	Five components of internal control, how it is recorded in audit file	Chapt 9	Q72 Harlem, Q78 Blackberry Co	Chapt 10	Chapt 10
10	Sun 3-Sep-2023	12:00pm - 4:00pm	4	34	<b>Review</b>		<b>Mock Exam #1</b>				
11	Sat 9-Sep-2023	1:00pm - 4:00pm	3	37	Test of Controls	Lt	Describe controls over all applications and reporting to TCWG	Chapt 10	Q98-102 Cherry, Q103-107 Swan, Q 109 Tinkerbelle, Q116 Comet, ME3 Q17 , Q115 Amberjack	Chapt 11	Chapt 11
12	Sun 10-Sep-2023	12:00pm - 4:00pm	4	41	Audit sampling and automated tools and techniques	Lt	Describe and understand when to use audit sampling	Chapt 11	To be advised in class	Chapt 12	Chapt 12
13	Sat 16-Sep-2023	1:00pm - 4:00pm	3	44	Non-current assets	Lt	Explain audit objectives and audit procedures and use of experts	Chapt 12	ME 3 Q11-15	Chap 13&14	Chap 13&14
14	Sun 17-Sep-2023	12:00pm - 4:00pm	4	48	Inventory/ Receivables	1./Lt/EP	Review of inventory and receivables and significance of documentation and audit procedures	Chap 13&14	To be advised in class	Chapt 15	Chapt 15
15	Sat 23-Sep-2023	1:00pm - 4:00pm	3	51	Bank and Cash	Lt	Describe the elements of the cash cycle and procedures for banking cash	Chapt 15	To be advised in class	Chapt 16,17,18,19,20	Chapt 16,17,18,19,20

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/Learning Outcome	Expected Reading	Other Matters	Questions	Items Due For Next Class
16	Sun	24-Sep-2023	12:00pm 4:00pm	4	55	Payables,accrualsAudit review, finalisation, Reports	Lt	Review of payables and accruals and significance of documentation and audit procedures	Chapt 16,17,18,19,20	To be advised in class		
17	Sat	TBD (November)	12:00pm - 5:00pm	5	60	Review	1./EP	Mock Exam #2		ACCA past paper		

**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 class announcement. 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 contact their fellow classmates for updates where class sessions have been missed.**  
**Date syllabus last modified: June 2023**