

LEBANESE ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Audit And Assurance Online Course

Fall 2020

Candidates are required to read and prepare the material before attending the classes
Study Overview

# hrs	Session	Date	Sessions' Topic	Lesson plan points		
4	1	Thursday October 8, 2020 5.00 - 9.00 pm	Chapter 1: Introduction to Assurance	the concept of audit and other assurance engagement Limitations of external audits		
			Chapter 2: Rules and regulations Chapter 3: Corporate Governance	External Audits Corporate governance		
4	2	Thursday October 15, 2020 5.00 - 9.00 pm	Chapter 4: Ethics and acceptance	Professional Ethics Obtaining, accepting and continuing audit engagements		
			Chapter 5: Risk	Explain the need to plan and perform audits with an attitude of professional skepticism and to exercise professional judgment Assessing audit risk Understanding the entity and its environment		
4	3	Saturday October 24, 2020 10.00 am - 1.00 pm	Chapter 6: Planning	Quality control procedures Planning and risk assessment: objective and general principles Fraud, laws and regulations Audit planning and documentation		
				Chapter 7: Evidence	The need to obtain an understanding of internal control relevant to the audit Financial statement assertions and audit evidence Audit procedures Audit sampling and other means of testing Computer assisted audit techniques The work of others	
					Chapter 8: Systems and Controls	Internal controls systems the use and evaluation of internal control systems by auditors Tests of controls Communication on internal control
						Chapter 9: Internal Audit
Chapter 10: Procedures	Audit procedures The audit of specific items Not for profit organisations					
	4	8	Thursday November 26, 2020 5.00 - 9.00 pm	Chapter 11: Completion and Review	Subsequent events Going concern Written representations Audit finalisation and the final review	
Chapter 12: Reporting					The independent auditor's report Communicating with those charged with governance	
					Chapter 13: Summary of Key ISAs Chapter 14: F8 Financial Reporting Revision Chapter 15: Additional practice questions	

The above schedule is subject to change without prior notice, please contact our office for further details

Lebanese Association of Certified Public Accountants - Museum Area-Hotel Dieu Street-AI Mathaf Center