

# LEBANESE ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

## Audit And Assurance

### January - February 2023 Professional Courses

# hrs	Sessi	Study Overview			
		Date	Time	Sessions' Topic	Lesson plan points
2	1	Monday January 16, 2023	11am - 1pm	Chapter 1: Introduction to Assurance	the concept of audit and other assurance engagement Limitations of external audits
2	2	Thursday January 19, 2023	11am - 1pm	Chapter 4: Ethics and acceptance	Professional Ethics Obtaining, accepting and continuing audit engagements
2	3	Wednesday January 25, 2023	11am - 1pm	Chapter 2: Rules and regulations Chapter 3: Corporate Governance	External Audits Corporate governance
2	4	Tuesday January 31, 2023	11am - 1pm	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
2	5	Monday February 06, 2023	11am - 1pm	Chapter 6: Planning	Quality control procedures Planning and risk assessment: objective and general principles Fraud, laws and regulations Audit planning and documentation
2	6	Wednesday February 15, 2023	11am - 1pm	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
2	7	Friday February 17, 2023	2pm - 4pm	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
2	8	Wednesday February 22, 2023	11am - 1pm	Chapter 9: Internal Audit	Internal Audit and governance, and the differences between external audit and internal audit The scope of the internal audit function, outsourcing and internal audit assignments
2	9	Monday February 27, 2023	11am - 1pm	Chapter 10: Procedures	Audit procedures The audit of specific items Not for profit organisations
2	10	Tuesday February 28, 2023	11am - 1pm	Chapter 11: Completion and Review	Subsequent events Going concern Written representations Audit finalisation and the final review
2	11	Thursday March 2, 2023	11am - 1pm	Chapter 12: Reporting Chapter 13: Summary of Key ISAs Chapter 14: F8 Financial Reporting Revision	The independent auditor's report Communicating with those charged with governance
2	12	Monday March 06, 2023	11am - 1pm	Chapter 15: Additional practice questions	

The above schedule is subject to change without prior notice

**Candidates are expected to read the material before coming to class**

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