

Accounting and Financial Audit

General Objectives:

This Course aims to equip participants with the knowledge, techniques and skills necessary for the accounting and financial auditing function.

Specific Objectives:

At the end of this Course participants will be able to:

- Understand the need for audits;
- Understand the Principles and Techniques of Financial Auditing;
- Organize the work to perform an audit;
- Collaborate effectively with external auditors;
- Prepare audit reports and opinions.

Recipient:

This course is aimed at Internal Auditors responsible for the Accounting and Financial Auditing area, as well as Accounting directors, technicians, and managers interested in learning about Auditing Techniques.

Duration:

18 Hours

Content Program:

Module I - Introduction

- Need for credible financial information;
- Types of Auditing;
- Auditing Standards.

Module II - General Procedures for Auditing;

Module III - The Organization of an Audit;

Module IV - Auditing the Balance Sheet and the Profit and Loss Account.

- Cash equivalents;

- Purchases of goods and services, personnel and accounts payable;
- Stocks and Cost of Goods Sold and Consumed;
- Fixed Assets;
- Financial Investments;
- Sales, Services Rendered and Debts Receivable;
- Accruals and Deferrals;
- Provisions for Risks and Charges;
- Equity Capital.

Module V - Audit Reports and Opinions