Auditing (AUD)

SYLLABUS CHECKLIST · 6 PARTS · 37 TOPICS

PART 1 AUDITING IN A FINANCIAL STATEMENTS CONTEXT

- ☐ Nature and Objectives of Auditing
- ☐ Terms of Audit Engagement
- ☐ Quality Management for Audits
- ☐ Audit Documentation
- ☐ Responsibilities Regarding Fraud
- ☐ Consideration of Laws and Regulations

PART 2 AUDIT PLANNING AND RISK ASSESSMENT

- ☐ Audit Planning
- ☐ Identifying and Assessing Risks of Material Misstatement
- ☐ Materiality in Planning and Performing an Audit
- ☐ Responses to Assessed Risks

PART 3 AUDIT EVIDENCE AND PROCEDURES

- ☐ Audit Evidence
- ☐ External Confirmations
- ☐ Analytical Procedures
- ☐ Audit Sampling
- ☐ Auditing Accounting Estimates
- ☐ Related Parties
- ☐ Internal Control Evaluation
- ☐ Consideration of Internal Audit Function

PART 4 AUDIT COMPLETION AND REPORTING

- ☐ Subsequent Events
- ☐ Going Concern
- ☐ Written Representations
- ☐ Forming an Opinion and Reporting
- ☐ Modifications to the Auditor's Report
- ☐ Emphasis of Matter and Other Matter Paragraphs
- ☐ Comparative Information
- ☐ Communication with Those Charged with Governance
- ☐ Communication of Deficiencies in Internal Control

PART 5 ASSURANCE AND NON-ASSURANCE ENGAGEMENTS

- ☐ Review Engagements
- ☐ Other Assurance Engagements
- ☐ Agreed-Upon Procedures and Compilation
- ☐ Special Purpose Audit Engagements
- ☐ Group Audits

PART 6 PROFESSIONAL ETHICS AND GOOD GOVERNANCE

- ☐ Code of Ethics for Professional Accountants
- ☐ Independence and Objectivity
- ☐ Professional Competence and Due Care
- ☐ Corporate Governance
- ☐ Internal Auditing Standards

Syllabus source: Professional Regulation Commission (PRC) / Board of Accountancy (BOA), as listed in the app's syllabus constants.