- 1. Why are auditors needed?
- 2. An overview of the postulates and concepts of auditing
- 3. The meaning and importance of auditor independence
- 4. Audit regulation
- 5. The risk-based approach to audit
- 6. The search for evidence explained
- 7. Systems work: basic ideas 1
- 8. Systems work: basic ideas 2
- 9. Testing and evaluation of systems
- 10. Substantive testing, computer assisted audit techniques and audit programmes
- 11. Sampling and materiality
- 12. Final work: general principles, analytical review of financial statements, non-current assets and trade receivables
- 13. Final work: specific problems related to inventories, construction contracts, trade payables and financial liabilities
- 14. Final Review: post-balance sheet period, provisions, contingencies, letter of representation
- 15. Assurance engagements and internal audit
- 16. The auditor's report
- 17. Fraud and going concern
- 18. The audit expectations gap and audit quality
- 19. Corprate governance
- 20. The auditor and liabiblity under the law
- 21. Issues in auditing
- 22. Examination hints and final remarks