Müəllimin adı: Ziya Mürsəlzadə

Fənnin adı: Maliyyə nəzarəti və audit

Qrupun nömrəsi: 1023, 1024

**Mövzu 1: Audit of assets: Non-current assets, Inventory, Receivables, Cash and bank**

1. Discuss the evidence in relation to the audit of tangible non-current assets.
2. Explain inventory counting procedures during the audit of inventory.
3. Discuss the cut-off testing during audit of inventory.
4. Discuss the direct confirmation of accounts receivable during the audit of receivables.
5. Discuss the bank confirmation reports used in obtaining evidence in relation to bank and cash.

 **Mövzu 2: Audit of liabilities, capital and directors' emoluments**

1. Explain the supplier statement reconciliations and direct confirmation of accounts payable during the audit of payables and accruals.
2. Discuss the obtaining audit evidence in relation to payables and accruals.
3. Discuss the obtaining audit evidence in relation to non-current liabilities
4. Discuss the obtaining audit evidence in relation to provisions and contingencies
5. Discuss the obtaining audit evidence in relation to share capital, reserves and directors' emoluments

**Mövzu 3: Audit of not-for-profit organisations**

1. Discuss the objectives of not-for-profit organisations
2. Discuss the audit planning for not-for-profit organisations
3. Discuss the audit evidence for not-for-profit organisations
4. Discuss the auditing not-for-profit organisations in the public sector
5. Discuss the internal controls of not-for-profit organisations

**Mövzu 4: Audit review and finalisation**

1. Discuss the procedures to be undertaken in performing a subsequent events review.
2. Explain the respective responsibilities of auditors and management regarding going concern.
3. Discuss the quality and reliability of written representations as audit evidence.
4. Discuss the importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained.
5. Describe the procedures an auditor should perform in conducting their overall review of financial statements.

**Mövzu 5: Reports**

1. Identify and describe the basic elements contained in the independent auditor's report.
2. Discuss audit opinions in the auditor's report.
3. Describe the format and content of emphasis of matter and other matter paragraphs.
4. Discuss the requirements and methods of reporting significant deficiencies in internal control to management and those charged with governance.
5. Explain, in a format suitable for inclusion in a report to management, significant deficiencies within an internal control system and provide recommendations for overcoming these deficiencies to management.