

BASIC AUDIT TECHNIQUES COURSE OUTLINE

START	END	TOPIC	MEDIUM
DAY 1			
8:30 AM	8:45 AM	Introductions and icebreakers	Slide presentation
8:45 AM	10:30 AM	Overview of audit process	Workbook and Slide presentation
10:30 AM	10:50 AM	Tea break	
10:50 AM	12:00 PM	The Audit Assurance Model and Audit Test Matrix	Workbook and Slide presentation
12:00 PM	1:30 PM	Introduction to Substantive Testing, sample selection, basic analytical review as a substantive audit technique	Workbook and Slide presentation
1:30 PM	2:30 PM	Lunch	
2:30 PM	3:30 PM	Introduction to Substantive Testing, sample selection, basic analytical review as a substantive audit technique (CONT.)	Workbook and Slide presentation
3:30 PM	4:00 PM	Statutory Audit	Workbook and Slide presentation
4:00 PM	4:45 PM	Inventories	Workbook and Slide presentation
4:45 PM	5:30 PM	Cash and bank balances	Workbook and Slide presentation
END OF DAY 1			

DAY 2			
8:30 AM	9:30 AM	Property, plant and equipment	Workbook and Slide presentation
9:30 AM	10:30 AM	Revenue	Workbook and Slide presentation
10:30 AM	10:50 AM	Tea break	
10:50 AM	11:50 AM	Expenses	Workbook and Slide presentation
10:50 AM	11:50 AM	Trade and other receivables	Workbook and Slide presentation
11:50 AM	1:00 PM	Trade and other payables	Workbook and Slide presentation
1:00 PM	2:00 PM	Lunch	
2:00 PM	4:30 PM	File Standards	Workbook and Slide presentation
END OF DAY 2			

DAY 3			
8:30 AM	10:15 AM	Handling Errors, the error schedule, Fraud	Workbook and Slide presentation
10:15 AM	10:35 AM	Tea break	
10:35 AM	12:35 PM	Team Building	Workbook and Slide presentation
12:35 PM	1:15 PM	Recap - Lessons learnt and training evaluation	Plenary discussion
1:15 PM	2:15 PM	Lunch	