



TURKISH COURT OF ACCOUNTS



FINANCIAL AUDIT TRAINING PROGRAMME

 Training Days : 5 or 14

 Training Hours : 20 or 40



PROGRAMME COMPONENTS

1. Legal and organizational framework of TCA
2. Objectives of a financial audit and audit process chart
3. Understanding the entity
4. Materiality
5. Determining audit/ account areas
6. Risk assessment
7. Testing controls and determining audit approach
8. Selection of items for test of details
9. Audit plan and audit programme
10. Execution of audit
11. Evaluation of audit results
12. Reporting
13. Quality control and monitoring
14. Evaluation of the programme
15. Evaluate the audit results and determine audit opinion

LEARNING OUTCOMES

At the end of the programme, participants will be able to:

- Understand fundamental concepts that underlie financial statement auditing
- Recognize that an audit is shaped by the auditee's business, industry and economic environment
- Know the steps that are performed in planning an audit
- Understand the concepts of materiality, audit risk and the audit risk model and the respond to the results of risk assessments
- Be familiar with the components of internal control
- Know procedures used for obtaining audit evidence
- Develop an understanding of the content, types, organization and ownership of audit documentation
- Understand and implement audit sampling