

AUDIT AND INTERNAL CONTROL

Credit points	4 CP		
Duration of the course			
Study course annotation	In the process of mastering the discipline, students will gain knowledge on the following topics:		
	- nature and purpose of the a	udit;	
		ternational standards of audit a	activity;
	- methods of planning, audit	ing and preparing an opinion;	
	- auditor's code of ethics;		
	- audit quality;		
	- internal control system, CC	OSO model	
Aim of the study course	Development of theoretical knowledge about auditing in Latvia and abroad, about the internal control system and its practical implementation, as well as gaining the practical skills in organising, planning and performing independent audits of financial statements of various types of ownership organisations.		
	Knowledge	Skills	Competences
Study course results	 Know the theoretical and methodological bases of audit activity; Basic concepts and approaches of audit definition, classification of types of audit services; Principles of audit professional ethics; Requirements for auditing standards and other regulatory documents; Methods for planning audit procedures, developing a program and performing audit procedures; Methodological methods of drawing up the auditor's opinion and rules for drawing up audit results. Know modern approaches to the organisation of internal control, evaluate the efficiency of its functioning and provide recommendations for the development of 	 Be able to use the gained theoretical knowledge in audit organisation and planning; Understand the audit process and the nature of audit data; Summarise audit results and compile an audit opinion Independent practical work with normative documents that regulate audit activity; Know the basic principles, concepts and methods of auditing; Gain skills to analyse problem situations, define a problem and find solutions. Know the methods and methodology, modern innovations in planning and implementation of internal control, their efficiency in assessment and drawing up recommendations for improvement 	 Know how to independently use theoretical knowledge in practice: Collect, analyse and process data to solve professional problems, select tools for data processing, analyse results and substantiate conclusions; Able to take responsibility, work in a team and show initiative, effectively plan and organise their work; Able to use the basics of legal knowledge in various fields; Apply the methodology of organising and improving internal control, evaluate its effectiveness and develop recommendations for improvement; Able to use the COSO internal control model
	the development of improvement.		
	Topics		



Study course content 2 Legal bases and professional regulation of audit activity Study course content 4 Audit trandardization 7 Basics of audit methodology (audit evidence, acquisition and documentation 7 Basics of audit methodology (audit evidence, acquisition and documentation methods) 8 Auditor's opinion, types of auditor's opinions 9 Audit quality control 10 Conceptual basis for the establishment of an internal control system. COSO internal control system. Assessment of the internal control system. COSO internal control system. Assessment of the internal control system. COSO internal control system. Assessment of the internal control system. COSO internal control system, the student must answer theoretical questions (in the form of a test) and analyse the test is a prerequisite for a student to take the exam. Vork The final mark is formed Form of assessment: Exam Exam 100% Practical works 30 Coderer.D. Internal Audit. Efficiency through automation / David Codere. 724 p		1 Essence and types of audit				
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