COURSE CODE:  ACC 401  
COURSE TITLE:  AUDITING AND INVESTIGATIONS  
COURSE UNIT:  3C  
-  Introduction to Auditing  
-  Appointment, Rights and Duties of the Auditors  
-  Audit planning  
-  Audit evidence  
-  Internal Control and Internal Audit  
-  Audit of final accounts (Stock & WIP, Debtors, Goodwill, Patents, Liabilities etc)  

1.  Introduction to Audit  
1.1  General Introductions  
1.2  Stewardship Accounting  
1.3  Financial Statement and parties to financial statements  
1.4  Needs for an Audit  
1.5  Objectives of Auditing  
1.6  The auditor’s report and opinion  
1.7  Auditing and other services  
1.8  Qualities required of an auditor  
1.9  Types of Audit  

2.  Appointment, rights and duties of an Auditor  
2.1  Appointment of an auditor  
2.2  The rights and duties of an Auditor under the Act  
2.3  Powers of an Auditor  

3.  Audit Planning  
3.1  Planning  
3.2  Quality Control  

4.  Audit Evidence  
4.1  Audit Evidence  
4.2  Audit Risk  
4.3  Statistical and Other Sampling Methods  
4.4  Reliance on other specialists  

5.  Internal Controls and Internal Audit  
5.1  Internal Auditing  
5.2  Reliance on Internal Audit  

6.  Audit of Final Accounts  
6.1  Audit of Stock  
6.2  Audit of WIP  
6.3  Debtors  
6.4  Audit of Goodwill
6.5 Audit of Patent
6.6 Audit of Liabilities
6.7 Audit of Cash Balances

7. Audit Reports and Communication with Management
   7.1 Introduction
   7.2 The qualified audit report
   7.3 Qualifications in audit reports
   7.4 Reporting on accounts of sole traders and Partnership
   7.5 Reports to Management

ACC 402 - AUDITING AND INVESTIGATION II
1. Audit of group Account
2. Application of modern auditing techniques by the use of stastical sampling
3. Investigation and Reports (Liabilities of Accountants, Accountants reports for prospect us and similar documents)
4. Special Audit
5. Audit of Computer System
6. Auditors Liability and case laws
7. Miscellaneous (SAS, IAS, IAGS etc)

1. AUDITING OF GROUP ACCOUNTS
   1.1 Introduction and Legal Background
   1.2 SSAP 14 - Group Accounts
   1.3 The auditor’s responsibility
   1.4 Auditing group Account
   1.5 The auditor’s report

2. APPLICATION OF MODERN AUDITING TECHNIQUES BY THE USE OF STASTICAL SAMPLING
   2.1 The modern audit-stages
   2.2 The timing of Audit works
   2.3 The Auditor’s Operational Standard

3. INVESTIGATIONS AND REPORTS
   3.1 Investigations
   3.2 Reports
   3.3 Prospectus Reports