

Department of Finance and Banking
Jatiya Kabi Kazi Nazrul Islam University
BBA Program
Course Code: FB 403
Course Title: Auditing and Assurance

Course Teacher: Chandon Kumar Pal, Assistant Professor, Department of Finance and Banking, Jatiya Kabi Kazi Nazrul Islam University, Trishal, Mymensingh.

Class Schedule: Thursday (11:00 am - 12:20 pm)

Course Objective: The core objective of this course is to share knowledge about the accounting standards, guidelines, accountability for financial reporting of a firm. Students would learn the auditing standards, guideline for auditing, qualifications of an auditor, documents and evidence required for auditing, risk of auditing etc.

Chapter	Content
1	Concept of auditing and need for assurance
2	Process of assurance: obtaining an engagement
3	Process of auditing: planning the assignment
4	Process of auditing: evidence and reporting
5	Introduction to internal control
9	Internal audit
10	Documentations
11	Evidence and sampling
12	Management representations
14	Code of professional ethics
15	Integrity, objectivity and independence
16	Confidentiality
Reference materials	Red flags of auditing, Auditing standards- GAAS, IAG, BAS, Audited report etc.
R.B.: Ch-1	Demand for audit and assurance service
R.B.: Ch-6	Audit responsibility and objectives
R.B.: Ch-9	Materiality and risk of audit
R.B.: Ch-11	Information technology and audit process

Required Text: Assurance- Study Manual (CA Professional Stage Knowledge Level) by ICAB.

Reference Book: Auditing- An Integrated Approach by Arens & Loebbecke, 8th Edition.

Evaluation:

First Midterm	10%
Second Midterm	10%
Assignment and Class Presentation	10%
Attendance	10%
Final Examination	60%
Total	100%

Read for gathering knowledge. Good Luck!