Course Code: ACYASR4

Course Title: Auditing and Assurance 4

Course Description:

This course is part of the Auditing and Assurance module. It is simultaneously being taken up with ACYASR1. It is designed to provide the students with the conceptual knowledge and understanding of the fundamentals of auditing, assurance and other services and the public accounting practice. It covers some of the phases of the financial statement audit process for manufacturing, trading, service, and specialized industries. It gears towards the preparation of audit plan and independent auditor's report.

Department: Accountancy

References:
1. Arens, Alvin A., Elder, Randal J., Beasley, M S., & Hogan, Chris E. *Auditing & assurance services.* 16th Edition (Global Edition), Pearson Education Limited.
2. Louwers, Timothy J., Ramsay, Robert J., Sinason, David H., Strawser, Jerry R., & Thibodeau, Jay C. *Auditing & assurance services.* 4th Edition, McGraw-Hill/Irwin.
3. Whittington, O.R. et. al. (latest edition). *Principles of Auditing & Other Assurance Services.*
4. Eilifsen, A. et. al (latest edition). *Auditing & Assurance Services*.
5. Rittenberg, L. et. al. (latest edition). *Auditing, Concepts for a Changing Environment*
6. Ricchiute, D.N. (latest edition). *Auditing and Assurance Services.*
7. Cabrera, M.E.B (latest edition). *Principles of Auditing and Other Assurance Services*.
8. Philippine Standards on Quality Control (PSQC), Philippine Standards on Auditing (PSAs), Philippine Auditing Practice Statements (PAPSs), Philippine Standards on Review Engagements (PSREs), Philippine Standards on Assurance Engagements (PSAEs), and Philippine Standards on Related Services (PSRSs) issued by AASC
9. International Standards on Quality Control (ISQC), International Standards on Auditing (ISAs), International Auditing Practice Statements (IAPSs), International Standards on Review Engagements (ISREs), International Standards on Assurance Engagements (ISAEs), and International Standards on Related Services (ISRSs) issued by IAASB

ONLINE RESOURCES:
1. http://www.sec.gov.ph/
2. http://www.coa.gov.ph/
3. http://www.aasc.org.ph/
4. https://www.ifac.org/
5. https://www.picpa.com.ph/