

	Parts:	When will be tested?	No. of lectu
part 1	Corp gov-ce - preparerers of fin statements		
	scope	midterm test	lecture 1
	structure	midterm test	lecture 1
	IC	midterm test	lecture 2
part 2	Assurance - assurares of fin statements		
	general	midterm test	lecture 2, le
	Stages of audit		
part 3	Acceptance of client	midterm test	lecture 4
part 4	Planning of audit	final exam	lecture 5, le
part 5	Audit tests	final exam	lecture 7, le
part 6	Audit report	final exam	lecture 9, le

Note: topics for midterm test will be also included into final exam

ire class MU week

Total split of points:

		Task	Points	Comments:
	wk1			
	wk1	presentation of 1 case	20	schedule w
	wk2	midterm test	20	will be on N
ecture 3	wk2, wk3	final exam	60	will be in Ja
		<u>total</u>	<u>100</u>	
	wk4			
ecture 6	wk5,wk7			
ecture 8	wk8, wk9			
<u>ecture 10</u>	<u>wk10, wk11</u>			
		max grade	100 points (A)	

:

with cases and dates will be confirmed. Complex case can be presented by two persons and simple case s  
Nov 4, 2020. Duration of test will be confirmed later  
January 2021. Date and duration will be confirmed later.

ould be presented by one person.

Part I. Corp gov-ce (CG) - is about how company is managed on day-to-day basis

1 purpose of CG - to direct and control resources owned by investors and intraste

2 why CG is needed? - management, shareholders and government (as major sha  
objectives of management - to sustain listing on the exchange, to im  
objectives of shareholders - to have environment within which they  
objectives of government - to create conditions for growth and emp

3 scope of CG (see see principles of corporate gove-ce as per Code of corp gov-ce  
board of directors aka those charged with governance

responsibilities of effective board:

lead the company strategy

set company's values

meet regularly

issue annual report

to uphold the law

to safeguard the assets of the organization

should ensure that chairman and non-execut

should ensure that non-executive directors (N

no one person or group should be able to do

should be of appropriate size, right balance o

at least of half of the board should be made u

NED should

not be an employee within the la:

not have business relationships w

be only remunerated with a fee fc

no lclose family ties to the compar

no cross-directorship

any NED who has been on the boæ

not be a major shareholder

advantages and disadvantages of

advantages

provide exp

provide mc

demonstra

facilitate sh

facilitate cc

disadvantages

this will cre

NEDs do nc

some NEDs

types of companies depending on role of board:

unitary board - board represents superviosry

two-tier board - shareholders and stakeholde

committees - report to the board

they allow the board to offload responsibility for a partic

they provide a forum to focus on a limited and distinct ta

they should provide an expertise in the given area of operation

they should provide disclosure to shareholders

they provide assurance to shareholders

types of committees:

audit committee

organization:

should consist of at least

at least 1 member who

responsibilities

make recommendations

review and monitor external

review and monitor internal

review of company's internal

review and monitor effectiveness

provide advice on whether

to review cases of which

benefits of audit committee

it assists to external auditors

it increases confidence

it follows up external auditors

limitations of audit committee

it imposes additional costs

difficulty in finding members

audit committee and internal auditors

AC should ensure that

review and assess internal

receive periodic reports

review and monitor management

meet with head of internal

risk management committee

responsibilities

advise the board on risk

monitor company to ensure

help to identify major risks

receive reports from management

receive report from internal

ensure all risk-related

benefits of risk committee

independence in decision

support for board of directors

if committee works effectively

more predictable

impact of decisions

greater confidence

phases of risk management

identify risks. risks may

impact of risk

fraud  
regulations  
estimate impact and p  
develop solutions  
implement risk strateg  
review, adapt and disc

nomination committee  
remuneration committee

all directors should get induction and training  
board, its committies and individual directors should hav  
directors should be elected at least every 3 years (for FTS  
significant proportion of remuneration of directors shoul  
remuneration should consider industry level.

board should insure sound system of controls, the effect  
if the board has the audit committee, it should be made

board should have regular dialogue with shareholders ar  
chairman and COE

should not be the same person

chairman leads the board, sets agenda for board's meeti

CEO runs the company

chairman is key contact for shareholders

#### 4 CG and internal controls

IC - is system of values, rules, procedures and systems (IS) impleme

Controls are designed by risk management committee as response t

=> Impact of quality of IC on scope of statutory audit

if IC are strong (there is low control risk) the a

if IC are weak (there is high control risk), the a

purpose of IC

to prevent and detect errors (unintentional or ontention.

to help safeguard the assets (against theft)

to ensure the business runs cost efficiently

components of IC

control environment

management attitudes and values

staff attitudes and values

control procedures

application controls

general controls

comparison

authorization

reconciliation

computer control

arithmetical control

physical control

segregation of duties

risk assessment

information systems

monitoring of existing controls

limitations of IC

human error

collusion to commit fraud

the cost/time to implement the controls may outweigh

it may be impossible to design a control for one-off trans

IC are designed and implemented within each accounting cycle. For

sales cycle - stages, risks emerging at each stage and con

<b>Stage</b>	<b>Risks</b>	<b>Control p</b>
<b>Order received</b>	Orders not recorded accurately.	Confirm o writing.
	Customers cannot pay, or do not pay on time.	All new ci subject to check bef accepted checks pe existing c
	Orders cannot be honoured, and customer goodwill is lost.	Credit lim on custom All orders by sales & production

<b>Stage</b>	<b>Risks</b>	<b>Control p</b>
<b>Goods despatched</b>	Goods are not despatched.	Sequential numbered order pads
	Incorrect goods sent.	Copy of or the warehc picking.
		Weekly on to ensure : is complet missing).
		Order sign inventory p
		Goods des



(GDN) mail order (stamp and file).

Customer copy of the returns it to receipt of goods.

Use sequentially numbered review frequently incomplete and unmatched items.

Stage	Risks	Control procedures
<b>Invoice raised</b>	Invoices may be missed, incorrectly raised or sent to the wrong customer.	Copy of GDN accounts matched to the invoice. Unmatched Credit notes may be raised incorrectly.
		Copy invoice as agreed to order, GDN customer present.
		Copy invoice to agree accuracy.
		Credit note allocated to relates to an authorised manager.

Stage	Risks	Control procedures
<b>Sale recorded</b>	Invoices may be inaccurately recorded, missed or recorded for the wrong customer.	Review receivable ledger for credit balances. Perform a reconciliation ledger records. Double check

...  
to invoice.

Customer's  
sent out (cu  
let you know  
wrong).

Stage	Risks	Control pro
<b>Cash received</b>	Incorrect amounts received.  Customer does not pay.	Agree cash back to the  Review rece ledger for ci balances (c overpaid).  Review age listing and i old balance  Debt chasir procedures control.
<b>Cash recorded</b>	Cash incorrectly recorded or the wrong account  Cash stolen	Monthly cus statements Bank reconc Regular banking/phy security ove (i.e. a safe).  Reconciliatic banking to c receipts rec  Segregation duties.

purchases cycle

Stage	Risks	Control pro
<b>Requisition raised</b>	Unauthorised purchases made	All requisiti authorised   manager

Stage	Risks	Control pro
<b>Order placed</b>	<p>Invalid or incorrect orders made or recorded</p> <p>The most favourable terms not obtained</p>	<p>Sequentially numbered r pads, copie numerically with copy o stapled to i</p> <p>Request or confirmation writing.</p> <p>Preferred si agreed pric</p> <p>Check quot against sup list.</p>
<b>Goods received</b>	<p>Goods stolen.</p> <p>Goods may be accepted that have not been ordered or are of wrong quantity or inferior quality.</p>	<p>One secure area.</p> <p>Inventory re updated on basis.</p> <p>Goods inwa inspected fc condition ar quantity &amp; c agreed to or goods recei (GRN).</p> <p>Copy of pur order (PO) : warehouse, sequentially numbered, i matched to</p> <p>Raise GRN</p>

stamp it, sign goods check PO and check quality.

Stage	Risks	Control pro
<b>Invoice received</b>	<p>Invoices not recorded resulting in non-payment and loss of supplier goodwill.</p> <p>Invoices may be logged for goods not received.</p> <p>Invoices may contain errors.</p>	<p>Copy of sequential numbered goods check to invoicing department, matched to invoice (stamp).</p> <p>If no GRN a supplier for delivery + mentioned a PO (authori</p>
<b>Purchase recorded</b>	<p>Purchases missed or recorded incorrectly.</p>	<p>Batch control input.</p> <p>Stamp the invoices to indicate received; check all file invoices are stamped.</p> <p>Suppliers see monthly statements reconcile the suppliers ledger account.</p>

Stage	Risks	Control pro
<b>Cash paid</b>	<p>Invoices not paid or incorrect amount paid.</p>	<p>Stamp invoices paid; check invoices stamped.</p> <p>Keep paid invoices separately from unpaid ones.</p> <p>Cheque sign check to invoice when signing cheque/authorised BACS.</p>

2/10/20

Have author  
cheque sign

Get invoices  
as authorise  
relevant ma

### payroll cycle

Stage	Risks	Control proc
<b>Timesheets submitted</b>	Bogus employees paid or employees paid for hours not worked.	Supervision of clocking in and out. Check number of cards to number of employees. Keep all spare cards locked in cupboard. Supervisor to authorise all timesheets.
<b>Standing data input</b>	Standing data could be changed without authorisation. Unprocessed updates may mean employees who have left are paid or joiners are missed.	Monthly print changes to go to senior manager for review and signature. Standing data regularly printed and sent to department managers for confirm. Restriction to standing data e.g. passwords. Managers should complete a leavers/joiner form noting date of departure/arrival and send promptly to payroll dept.
<b>Processing</b>	Inaccurate	Sample of work

<b>of data</b>	processing of data could lead to wages and taxes being incorrectly calculated.	recalculated manually.  Exception reported automatically anyone paid c \$xxx, or paid \$yyy.  Sample of de (PAYE, NIC) recalculated.  Managerial re weekly paym summaries.
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<b>Stage</b>	<b>Risks</b>	<b>Control process</b>
<b>Recording of payroll</b>	Recorded payroll may not match actual payroll.	Nominal ledger signs payroll print to confirm entries double-check print.  Senior manager review wages expenses for reasonableness.

<b>Staff paid</b>	Staff may not be paid.  Bogus staff could be paid.	Have two people present when wages are paid.  Responsible individual should review any B payroll summary to paying staff to confirm review.
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and to those charged with governance so that to contribute to creating long-term shareholder value.  
shareholders) have different objectives. Corporate governance is a glue that keeps objectives of these three  
implement best practices in managing of entrusted resources, to attract investments  
can invest with minimum risk  
employment, to attract global investments  
from OECD)

independent directors (NED) meet without executives to consider their performance  
NED) meet without chairman to consider the performance of chairman  
diversify the board  
of skills and experience. This includes diversity, including gender.  
composition of NEDs

at least 5 years  
within the last 3 years  
no director duties - no profit share or share options  
independently

Director who has served for longer than 9 years is assumed to no longer be independent and should be re-appointed annually

Having NEDs in the board

to advertise  
monitoring to curb excessive behavior of executives  
to ensure that decisions are made in shareholder's best interests  
shareholder representation on the board  
to promote and create balance on the board

to incur high costs and may slow down decision-making  
do not work full time for the company. It is debatable how much they actually know about the company and  
they are too willing to accept what executives tell them.

at the executive and management level  
Directors who have an active interest in running the company represent supervisory tier and board representation

to monitor regular activity  
to monitor risks

tion

at least 3 NEDs (for smaller companies - 2)  
should have recent and relevant financial experience

rights to the board in relation to appointment, re-appointment and removal of external auditor  
external auditor's independence and objectivity and effectiveness of audit process  
how external auditor recommendations are followed up once statutory audit is over  
internal controls  
effectiveness of company's internal audit function  
whether the annual report and accounts taken as a whole is fair, balanced and understandable and provides  
clear information

auditors => better communication between external auditor and the board  
influence in the company's financial controls and reporting mechanisms.  
external auditor's recommendations with regard to internal control weaknesses

costs  
members with the right experience at the market  
audit department  
IAD has direct access to the chairman and that it is accountable to IA  
workplan  
reports on the results of IAD work  
management responsiveness to IAD's findings and recommendations  
at least once a year without presence of management

an appropriate risk strategy for the company  
ensure the risk strategy is embedded and strategy not being ignored by certain departments/staff  
identify risks, suggest solutions  
engage other departments on their specific risk issues  
review and assess their recommendations  
disclosures are in Annual report

decision-making  
directors and for AC  
effectively, then:  
predictable cash flows are produced  
liability is limited  
confidence among investors, employees, customers, suppliers and partners

risks arise from many sources:  
new technology or changing competition



priority in their tackling

lose

re performance appraisal at least annually  
E-350 companies re-election should be every year.  
ld be performance-based

iveness of which should be reviewed every year as part of annual report.  
up of at least 3 NEDs. Main role of such committee is to liason with internal (i.e. internal audit departr  
ld encourage debate through AGM (annual general meetings)

ngs ensuring there is enough time for important matters

nted by a company to ensure the integrity of financial and accounting information, promote accountal  
o identified internal and external risks and volnurabilities and which are reviewed regularly by internal  
auditors can rely on these controls and reduce the amount of detailed (substantive) testing that they d  
auditors cannot rely on these controls and they must increase the amount of detailed (substantive) tes  
al)

the benefit of following them so the controls are ignored  
actions e.g. determining a provision for a court case. Controls work best in systems where there is a high  
example:

control procedures to minimize the existing and potential risks

### **Procedures**

order in

customers  
> credit  
before order  
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performed on  
customers.

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orders.

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and  
in managers.

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### **Procedures**

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### **cedures**

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### **cedures I**

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**cedures**

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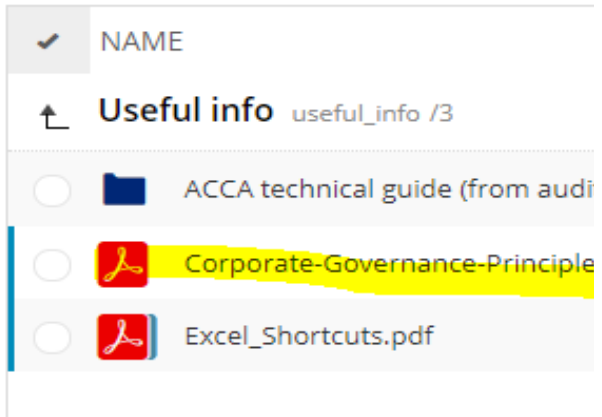
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e parts together.

- 1 purpose of
- 2 need for CC
- 3 scope of CC
- 4 CG and IC



lly after this

d how much they can add value

1sts the management tier

the information necessary for shareholders to assess the company's performance and strategy

ment) and external auditors on all matters

bility, and prevent fraud.

I audit department and which are tested by external auditors during statutory audit.

o

sting that they do. Audit statistics indicate that sample sizes needed should be tripled to compensate for |

igh volume of routine transactions.



















CG  
3  
3

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	Lemeshko, O.	15/9/2019	
it client perspective) acca_technical_guid...	Lemeshko, O.	15/9/2019	
es-ENG.pdf	Lemeshko, O.	14/10/2020	
	Lemeshko, O.	15/9/2019	



poor internal control



















## Part II. Assurance engagement

### 1 need for external assurance

stewardship and agency theory

directors are stewards of shareholders, to whom shareholders

auditors are agents of shareholders who give assurance to

### 2 purpose of assurance service

to increase confidence

to reduce risk of users of services

### 3 levels of assurance and types of assurance services

reasonable (aka positive) - e.g. external audit which confirms that financial

Note! Reasonable assurance is not = to 100% guarantee of

use of testing - because it is impracticable to test

inherent limitations of IC

audit just like financial statements under audit is based on

many audit conclusions are based on judgement

possibility of fraud

Also many users of audit report often assume that audit is

limited (aka negative) - e.g. review which states that nothing was

### 4 external audit

objectives

to obtain reasonable assurance about whether the financial

statements to report on financial statements

elements of audit engagement

3 parties - assurer (i.e. auditor), intended users (of financial

statements) - subject matter - financial statements

suitable criteria - reporting framework (e.g. IFRS) plus law

sufficient appropriate evidence

written report (i.e. audit report)

### 5 external auditor

who can be external auditor

pass an approved set of qualifications set by Recognized

Qualifying Body

must not be either director or employee of the client or its

associated entities

must not be a business partner of director or employee of

ethical requirements

professional scepticism - auditor should have open and

independent mind

professional judgement - auditor should exercise professional

judgement

audit risk - auditor should evaluate audit risk throughout the

appointment of external auditor

candidate is proposed by board and approved by shareholders

removal of external auditor

resignation

before resignation

in this case auditors need to write

to speak at the GM to shareholders

after resignation

auditors need to issue a statement

forced removal

this should be agreed on GM by shareholders

## quality control

quality control procedures are internal controls implemented through the following characteristics (components) of strong quality control environment:

- appointment of quality control partner
- have documented processes for staff to follow
- ensure all staff are trained in these processes
- have strict recruitment policies
- ensure appraisal process to recognize high quality staff
- ensure careful selection of assignment teams
- have a cold review process where a selection of work is reviewed

## quality control during audit engagement

pre-appointment checks should be carried out on the audit team. All work of audit team should be:

- directed
- supervised by senior members of the team
- recorded in working papers
- reviewed by senior staff

there should be appropriate consultations with the client. A hot review should be done before audit is finalized. There should be careful procedures on acceptance of work.

## 6 internal auditor

### role of internal auditor

role of IA department is to provide a feedback on effectiveness of internal controls. Having of IA department is best practice rather than requirement. For IA department to be effective the following should be:

- appropriate resourcing: money, time, training, etc.
  - good organization (incl. audit documentation)
  - regular reviews of work performed
  - independence - reporting to audit committee
- Note! If it is impossible to insure independence:

### advantages of outsourcing:

- it can be cheaper
- it gives an access to expertise
- it gives higher flexibility
- it gives max independence
- it ensures that auditors are objective
- it reduces management time
- it reduces training cost

### disadvantages of outsourcing:

- less depth of knowledge
- can be exposed to selection bias
- management has less direct control

### limitations of IA department

- independence - reporting to finance director instead of audit committee
- scope - scope of EA's work is defined by statute and cannot be expanded
- familiarity - IA can become friendly with their colleagues for fear of losing their jobs
- appointment - IA are appointed by management, while EA are appointed by the audit committee
- quality - EA keep their knowledge up-to-date and undergo regular training
- length - IA employed for a long period of time may be exposed to selection bias

### assignments

VFM (value-for-money) checks (also known as operational effectiveness check - what should be achieved | efficiency - if such department's objectives are economy - to purchase stock/services needed customer experience

IT - IA (and EA as well) check the security of company's IT, financial - fraud investigations, management accounts, legal - regulatory compliance

assistance of IA to EA:

assignments for IA

testing of accuracy of management accounts (

IC testings during the year

attendance at the inventory count

pre-requisites of assistance of IA to EA

experience and qualification of IA

whether or not the recommendations of IA ar

quality and organization of work of IA departm

## 7 Professional ethics

Role of auditor (external) is to increase confidence of end users of financial statements  
independence in mind - decision making of auditor is not influenced by external factors  
independence in appearance - audit needs to be seen to be independent

Ethical principles of audit professions

professional behavior

integrity (=straightforwardness and honesty)

professional competence and due care

confidentiality

objectivity (without bias)

Ethical threats - exposure to all the threats below needs to be regulated

self-interest threat

self-review threat

familiarity threat

advocacy threat

intimidation threat

Confidentiality - auditors should never share client information with third parties

mandatory disclosure

client is suspected of money laundering

client is suspected of terrorism

qualifying body is investigating auditor's work

court order is obtained requiring the auditor to disclose

voluntary disclosure

client gives permission

auditor feels it is in public interest to do so

auditor has to defend himself in the court or a tribunal

Conflict of interest - auditors must be seen to act in the best interest of clients

if such situation arises, all clients involved must be informed

if consent is received, auditors need to

to assign different audit teams headed by different auditors

procedures to monitor confidentiality should be implemented

if consent is not received, auditors should decline an appointment



Investors entrust their capital for management  
to shareholders over financial statements prepared by directors

Financial statements are true and fair. To be able to provide reasonable assurance, an auditor needs to perform  
that financial statements are true and fair. This is known as 'expectation gap'. The reasons for this are the following:  
To test all transactions, tests should be done on samples. Problems can be as follows: tests can be designed

based on many judgements and estimates of auditors  
on judgements and estimates done by directors and built into financial statements

Auditors are required to detect fraud. BUT: auditors are required to do testing, gather evidence and issue an opinion  
which could suggest that statements are not true and fair has come to attention of auditors. If an auditor has performed

Financial statements as a whole are free from material misstatement i.e. are true and fair

Financial statements i.e. shareholders), responsible party (for issued financial statements i.e. board)

Standards and regulations plus assurance framework (IAAS) plus materiality threshold

## Qualifying Body

Not an associated company  
Not from the client or its associated company

Questioning mind  
Professional judgement in planning and performing audit  
All stages of audit

Shareholders at AGM by ordinary resolution (i.e. >50% of shareholders are required and shareholders must be given

a written explanation to shareholders about reasons of their resignation  
to resign and explain their reasons of resignation

of circumstances.

(voting)

nted by auditors to ensure that they produce high quality work  
vironment in audit firm

v

ality of work  
based on skills, experience, overall workload  
of completed assignments are checked to help future work be performed better

t on all clients

the team

h others where matters are unclear  
nished for those audits where audit risk is high  
ance/continuance of client relationships

iveness of systems and procedures (including control procedures) in place  
ed by law  
fulfilled:  
quality of staff and leadership

greatly strengthens internal auditors' independence.  
y of IA department, then it is better to outsource it

perts  
y  
ence  
s have up-to-date techniques and methodologies  
it time  
:s

ge about client  
lf-review threat  
ection and control over the audit

creases IA's independence to minimum  
ot be limited by company's management while IA's work is defined by company's management  
om other departments.  
A are appointed by shareholders  
go regular trainings while IA might not (e.g. due to limited resources available for their department in th  
poused to familiarity threat.

Internal audits) - what should be achieved by particular department/activity of the company? (effectiveness)  
by particular department/activity of the company? (effectiveness)  
are achieved with min resources?  
at economic cost

/IS  
orders for contracts, VAT returns

during the year

are taken seriously by the company and implemented  
management

Internal statements by reducing the level of risk of misstatement hidden in financial statements. Thus the auditor needs  
to be influenced by client  
to behave in professional manner

regularly assessed during whole course of the audit and other assurance arrangements. If there is any threat

to third parties. Exceptions are:

to disclose

at disciplinary hearing  
of their clients at all times.. Before accepting any new appointment auditors must be aware of any potential  
risks and give their consent to auditors to continue to act

Independent partners so the team are kept physically separated  
to be put in place (e.g, assign independent partner to oversee if it is fulfilled)  
appointment

1
2
3
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5
6

in first a lot of work on subject matter, particularly substantive tests.

How:

done incorrectly, can use not representative samples, can be done by not qualified e

opinion and it is responsibility of directors to prevent fraud in their financial statements  
performed only limited amount of work over subject matter, for example, only an

(given 21 days' notice prior voting)

e company)

eds to be trusted by end users. This can be achieved only by independence of audi

it, appropriate safeguard needs to be taken. If safeguard cannot be take or if It is

ncila conflicts of interest:

need for external assurance  
purpose of external assurance  
levels of external assurance  
external auditor  
internal auditor  
professional ethics

ough employees, tests can have bad timing

.  
alytical procedures without substantive testing, then assurer is bale to confirm that nothing has come to













tor from preparer of fin statements.

not effective, then auditor needs to resign (as ultimate measure).

light to suggest that errors or problems exist.






✓ NÁZEV

↑ Lectures (slides) 60366333 /8

-  By phase - Evaluating and reporting
-  By cycle - Sales and collection By\_cy
-  By phase - Testing and evidence By.
-  By phase - Planning By\_phase\_-\_Plar
-  Fundamentals - Ethics Fundamental
-  By phase - Acceptance By\_phase\_-\_A
-  Introduction. Fundamentals - audit
-  Fundamentals - CPA Fundamentals\_

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↑ Useful info useful\_info /5

-  ACCA technical guide (from audit cli
-  ethical\_threats.pdf
-  ethical\_threats\_UK.pdf
-  Corporate-Governance-Principles-E
-  Excel\_Shortcuts.pdf





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Part III. Client assessment

1 before accepting the client auditor should

- check available resources and integrity of client
- agree on fee and deadlines
- determine the level of audit risk
- check professional clearance

ask client permission to contact predecessor if there any

if client refuses to give permission - test is failed

if client gives its permission but predecessor confirms tha

check formal preconditions for accepting the client

what is the reporting framework used by client

if management of client agrees to provide to auditor acc

2 after accepting the client

prepare engagement letter with description of all conditions of the u

objective and scope of audit

management's responsibilities

auditor's responsibilities

form and content of any reports to be issued

description of audit procedures

arrangements regarding planning and performance of auc

risk assessment matters

auditor's use of external specialists and internal auditors

access to information

communication between auditor and client

basis of fees and billing arrangements

agreement of management to inform the auditor of facts

agreement of management to make available to auditor a

reasons why new auditor needs to decline acceptance of this client

if there are such reasons - discuss this with client and if not fully agreed on all potential issues, decline a

cess to all information relevant for the audit

incoming audit. It should contain info about:

dit

that may affect financial statements

all supporting evidence related to prepared financial statements

1 actions of auditor before accepting the client  
2 actions of auditor after accepting the client

accepting this client

↑ Lectures (slides) 60366333 /8

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- P** By cycle - Sales and collection By\_cycle\_-\_Sales\_and\_collection
- P** By phase - Testing and evidence By\_phase\_-\_Testing.pptx
- P** By phase - Planning By\_phase\_-\_Planning.pptx
- P** Fundamentals - Ethics Fundamentals\_-\_Ethics.pptx
- P** By phase - Acceptance By\_phase\_-\_Acceptance.pptx
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- P** Fundamentals - CPA Fundamentals\_-\_CPA.pptx

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