

	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 IAD

receive periodic reports

review and monitor management

meet with head of IAD

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 IAD

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 FTSE
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

Stage	Risks	Control p
Order received	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

Stage	Risks	Control p
Goods despatched	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 (stage 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
Invoice raised	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 print.
		Copy invoice to agree accuracy.
		Credit note allocated to relates to an authorised manager.

Stage	Risks	Control procedures
Sale recorded	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
Cash received	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.
Cash recorded	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
Requisition raised	Unauthorised purchases made	All requisiti authorised manager

Stage	Risks	Control pro
Order placed	<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 of stapled to i</p> <p>Request or confirmation writing.</p> <p>Preferred si agreed pric</p> <p>Check quot against sup list.</p>
Goods received	<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 & 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
Invoice received	<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>
Purchase recorded	<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
Cash paid	<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>

timesheets.

Have author
cheque sign

Get invoices
as authorise
relevant ma

payroll cycle

Stage	Risks	Control proc
Timesheets submitted	Bogus employees paid or employees paid for hours not worked.	Supervision o clocking in ar Check numbe cards to num employees. Keep all spar locked in cup Supervisor to authorise all timesheets.
Standing data input	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 g senior manaç for review and signature. Standing dat: regularly prin and sent to department managers for confirm. Restriction to standing data e.g. passwor Managers sh complete a leavers/joiner noting date o departure/arr send promptl payroll dept.

Stage	Risks	Control proc
Processing	Inaccurate	Sample of wa

of data	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.
----------------	--	--

Stage	Risks	Control process
Recording of payroll	Recorded payroll may not match actual payroll.	Nominal ledger signs payroll to confirm entries double-checked print. Senior manager review wages expenses for reasonableness.

Staff paid	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.
-------------------	--	---

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
independently
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 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
and regular
performed on
customers.

limits imposed
orders.

approved
and
in managers.

Procedures

likely
customer
is.

order sent to
house for

order check
sequence
is (i.e. none)

issued by
picker.

dispatch note

atched to
ble together

signs a
e GDN and
o confirm
goods.

entially
GDNs and
quently for
e sequence
tched

ocedures

DN sent to
ind
) copy of

d GDNs to
ally

ce signed
to original
↓, and
rice list.

ce signed
rithmetical

is to be
o invoice it
and
by

ocedures I

ivables
redit

eceivables
nciliation.

ck back

statements

statements
customers
if

cedures

receipt
invoice.

divables
redit
customer

debt
investigate
is.

ing
/credit

stomer
sent out.
conciliation.

physical
for cash

on of
cash
orders.

of

cedures

ons
by

chasing

ntory

y
requisition

as filed

r
if order
it.

der
n in

uppliers/
e lists.

ted price
plier price

cedures
delivery

GRNI

ords
a timely

ard
or
nd
goods
rder and
ived note

urchase
sent to

/
filed,
GRN.

and arid

...the gra
gned as
:ked to
acked for

cedures

quentially
BRNs sent

AP

, filed and
copy of
pled).

ask
proof of
match to
sed as
above).

ols on

nvoice to
orded,
ad

and in
tements,
ese to
lger

cedures

ices when
all
imped.

ROTA
Bottomline

nvoices
from
s.

natory to
roice
ig
horising

rised
atories.

s signed
ed by
nager.

cedures
of
nd out.

er of
iber of

re cards
board.

)

: of any
to to
gement
d

a files
ted out

r them to

)
a files,
ds.

ould

is form
if
ival and
ly to

cedures
ages

port

for
over
under

ductions

view of
ent

edures

er clerk
print out
tries
ed to

gement

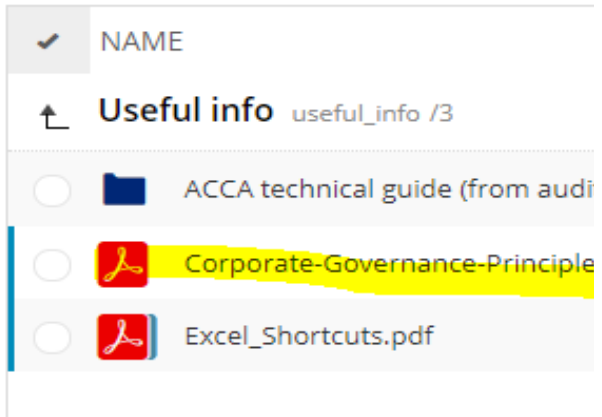
ss.

ople
re cash
aid.

ould
ACS
ary prior
ff – sign
viewed.

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

	POSTED BY	UPLOADE...	RIGHTS
	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

entity

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

audit process

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 all work of audit team should be

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

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 considered:
appropriate resourcing: money, time, training
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 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 better access to information
appointment - IA are appointed by management, while EA are appointed by the board
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 are

quality and organization of work of IA department

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 the client

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, the auditor needs to perform procedures that verify 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 transactions 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. It could suggest that statements are not true and unfair has come to attention of auditors. If the auditor has performed

procedures, 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

Must be an independent company
not part of the client or its associated company

Professional scepticism
Professional judgement in planning and performing audit
Professional judgement at all stages of audit

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

the opportunity to ask questions and receive a written explanation to shareholders about reasons of their resignation
Auditors must explain their reasons of resignation

in the presence of a majority of shareholders.

(Resignation)

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 workbe 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
direction 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 familirity threat.

What does

From the ri
organizatio

overall qu
partners a

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
must be put in place (e.g, assign independent partner to oversee if it is fulfilled)
appointment

1
2
3
4
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 ana

(given 21 days' notice prior voting)

as a quality review partner do? ^

From a risk management point of view, engagement quality review partners are a critical operational layer in audit firms because **their primary objective is to evaluate the quality of the audit engagement and the performance of the engagement and their team** (Epps and Messier 2007) .

the 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

ncils 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_

✓ NÁZEV ▾

↑ 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

	VLOŽIL	VLOŽENO ▾	PRÁVA
	Lemeshko, O.	28. 11. 2015	
By_phase_-_Reporting.pptx	★ Lemeshko, O.	21. 11. 2015	
rcle_-_Sales_and_collection.pptx	Lemeshko, O.	15. 11. 2015	
phase_-_Testing.pptx	Lemeshko, O.	7. 11. 2015	
ning.pptx	Lemeshko, O.	26. 10. 2015	
s_-_Ethics.pptx	Lemeshko, O.	11. 10. 2015	
Acceptance.pptx	Lemeshko, O.	11. 10. 2015	
market Introduction._Fundamentals_-_a...	Lemeshko, O.	5. 10. 2015	
_CPA.pptx	Lemeshko, O.	5. 10. 2015	

	VLOŽIL	VLOŽENO ▾	PRÁVA
	Lemeshko, O.	15. 9. 2019	
ient perspective) acca_technical_guid...	Lemeshko, O.	15. 9. 2019	
	Lemeshko, O.	21. 10. 2020	
	Lemeshko, O.	21. 10. 2020	
NG.pdf	Lemeshko, O.	14. 10. 2020	
	Lemeshko, O.	15. 9. 2019	

