

Auditing

A brief discussion on Auditing system in Bangladesh

Presented by:

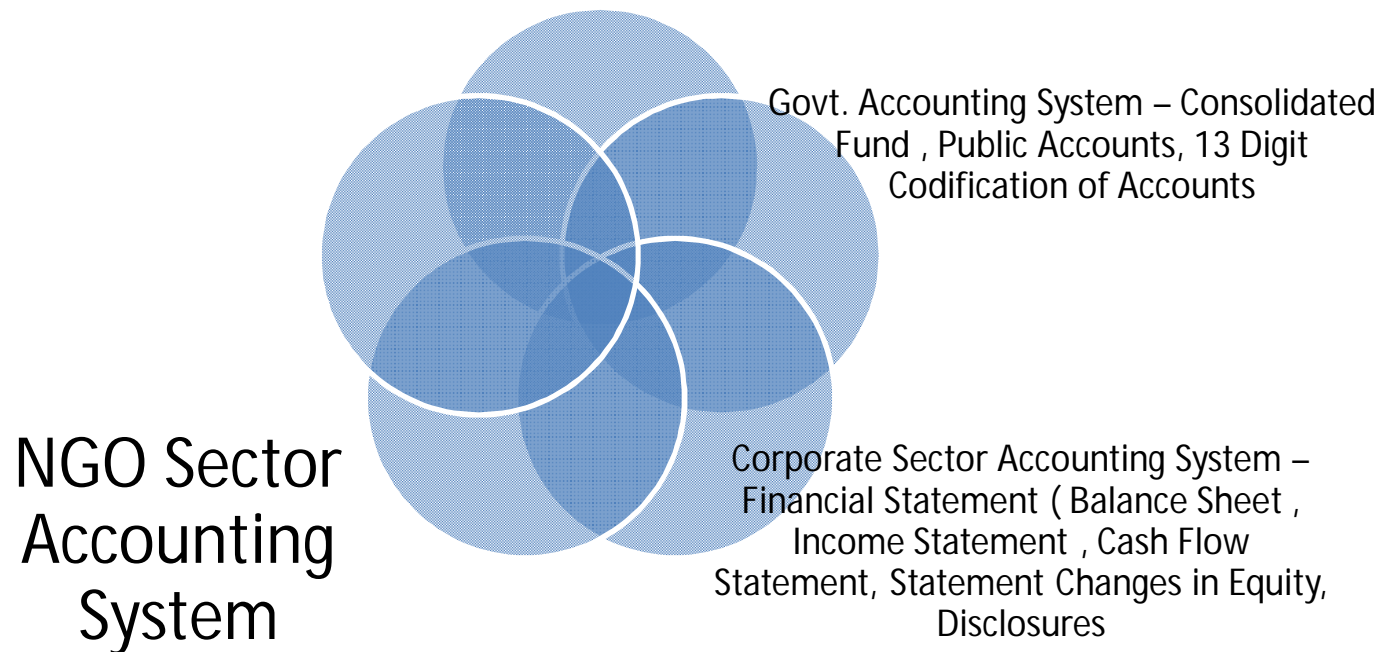
Ajit Kumar Paul FCA

Director, NPO , Ministry of Industries.

20th June, 2016

Practical session on Auditing

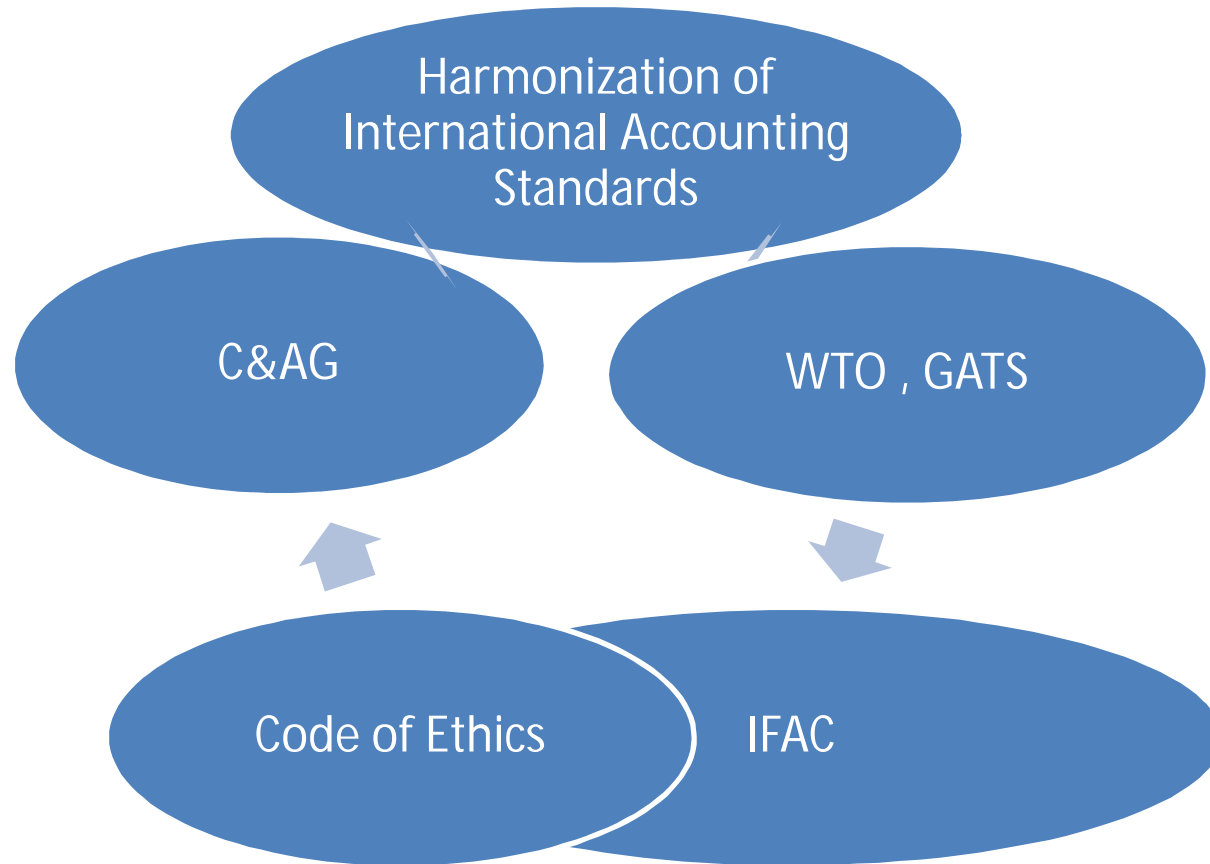
Accounting System.



Accounting & Auditing Standards



Accounting Standards



Public Sector Auditing

Auditing under C&AG –
Methodology

Audit Objections

Response of Auditees.

Settlement procedure.

Audit by FAPAD

Public Accounts Committee



Private Audit

- Regulators role , ICAB role , ICMAB role
- Management role
- Auditors role
- Audit Methodology – Test of Control and Substantive Test, Walk through Test , Sufficient Appropriate Audit Evidence
- Audit Report
- Audit Committee.
- Internal Control System

Financial Discipline

