

Direction of preparation: Economics, bachelor's degree, full-time study

Discipline: B1.V. DV.12 Internal audit

4 ECTS, 144 academic hours.

Control form: pass/fail.

Annotation

1. The purpose of the discipline "Internal Audit" is: to form students' understanding of the importance of international auditing standards and the content and procedure for conducting an audit in accordance with International Auditing Standards, to familiarize with the tasks of audit standardization; to acquaint with the history of standards development and factors influencing their development; to acquaint students with special terminology, rules and requirements of the ISA.
2. The subject of study of the course "Internal audit" is the theory and practice of auditing financial statements. The objective of the course is to form a complex of practical and theoretical knowledge in the field of audit of financial statements of enterprises and organizations among students.
3. A student, starting to study this discipline, must have basic knowledge of general economic disciplines, and must already be familiar with the courses "Accounting and Analysis", "Financial Accounting".
4. The following sequence in studying the course is recommended: familiarize yourself with the course program; to work out educational material on textbooks and lectures, publications in journals, monographic literature, regulatory documents, accounting standards. A prerequisite for consolidating and deepening knowledge is the participation of students in seminars, as well as solving typical problems, tests, analyzing business situations and auditing basic financial reports.