

Part I : Auditing Profession

1.1 The demand for audit and assurance services

1.2 The CPA profession

1.3 Audit reports

1.4 Professional ethics

1.5 Legal liability

Part II : The Audit Process

2.1 Audit responsibilities and objectives

2.2 Audit evidence

2.3 Audit planning and documentation

2.4 Materiality and risk

2.5 Internal control and control risk

2.6 The impact of information technology on the audit process

2.7 Overall audit plan and audit program

Part III : Application of the audit process to the sales and collection cycle

3.1 Audit of the sales and collection cycle : tests of controls and substantive tests of transactions

3.2 Audit sampling for tests of controls and substantive tests of transactions

3.3 Completing the tests in the sales and collection cycle: accounts receivable

3.4 Audit sampling for tests of details of balances

Part IV : Application of the audit process to other cycles

4.1 Audit of the payroll and personnel cycle

4.2 Audit of the acquisition and payment cycle: tests of controls, substantive tests of transactions, and accounts payable

4.3 Completing the tests in the acquisition and payment cycle: verification of selected accounts

4.4 Audit of the inventory and warehousing cycle

4.5 Audit of the capital acquisition and repayment cycle

4.6 Audit of cash balances

Part V : Completing the audit

5.1 Completing the audit

Part VI : Other assurance and noassurance services

6.1 Other audit, attestation services, and compilation engagements

6.2 Internal and governmental financial auditing and operational auditing