

Contents

	PAGE
Chapter 1 ◆ Nature, Objective and Scope of Audit	1.1
•	
Chapter 2 ◆ Audit Strategy, Audit Planning & Audit Programme	2.1
Chapter 3	
Risk Assessment and Internal Control	3.1
Chapter 4	
◆ Audit Evidence	4.1
Chapter 5	
 Audit of Items of Financial Statements 	5.1
Chapter 6	
◆ Audit Documentation	6.1
Chapter 7	
◆ Completion and Review	7.1
Chapter 8	
◆ Audit Reports	8.1
Chapter 9	
 Special Features of Audit of Different Types of Entities 	9.1
Chapter 10	
◆ Audit of Banks	10.1
Chapter 11	
 Ethics and Terms of Audit Engagements 	11.1