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2019

Syllabus

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CEA Certified External Auditor

Develop your career with iKAF

CEA Certified External Auditor Qualification

The Certification Program of Certified External Auditors has been created to contribute to an effective and quality financial management. Certification of individuals is done based on the criteria foreseen by the Law in force and in accordance with international auditing standards. We aim to train and certify individuals who possess high integrity, who apply the Code of Professional Ethics and create public confidence in auditing financial statements. IKAF aims to play an important role for the benefit of all parties.

A Certified External Auditor will be willing to apply the acquired knowledge, skills and exercise professional judgment in applying and evaluating the principles of financial reporting and auditing of financial statements and practicing a variety of business situations and contexts, professionally.



Module Scheme of CEA Certified External Auditor

Module CEA -P1 Governance, Risk and Ethics	<ul style="list-style-type: none"> ▪ Governance and Responsibility ▪ Internal Control and review ▪ Identifying, Assessing and Controlling Risk ▪ Professional Values and Ethics
Module CEA - P2 Corporate Reporting	<ul style="list-style-type: none"> ▪ The professional and ethical duty of the accountant ▪ The financial reporting framework ▪ Reporting the financial performance of entities ▪ Financial statements of groups entities ▪ Specialized entities ▪ Implications of changes in accounting regulation on financial reporting ▪ The appraisal of financial performance and position of entities ▪ Current developments
Module CEA - P3 Business Analysis	<ul style="list-style-type: none"> ▪ Strategic Position ▪ Strategic Choices ▪ Strategic action ▪ Business Process Change ▪ Information technology ▪ Project management ▪ Financial Analysis ▪ Peoples
Module CEA - P6 Advanced Taxation	<ul style="list-style-type: none"> ▪ Commercial Entities ▪ Tax Administrations and Procedures ▪ Value-added tax ▪ Doan and excise ▪ Personal Income TAX ▪ Corporate Income TAX ▪ Law requirements for audit preparing of financial statements
Module CEA - P7 Advanced Audit and Assurance	<ul style="list-style-type: none"> ▪ Regulatory Environment ▪ Professional and Ethical Considerations ▪ Practice Management ▪ Audit of historical financial information ▪ Other assignments ▪ Reporting ▪ Current issues and developments

Module

CIA-P1 Governance, Risk and Ethics

15 Credits

Objectives:

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

In details:

- ❖ Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable
- ❖ Evaluate the Governance, Risk and Ethics' role in internal control, review, and compliance
- ❖ Explain the role of the accountant in identifying and assessing risk
- ❖ Explain and evaluate the role of the accountant in controlling and mitigating risk
- ❖ Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws, and regulations.

Topics to be covered:

- ❖ Governance and Responsibility
- ❖ Internal Control and review
- ❖ Identifying, Assessing and Controlling Risk
- ❖ Professional Values and Ethics



Training Features:

- ✓ A comprehensive review of Governance, Risk and Ethics Module; and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ The syllabus is based on ACCA materials, study guides and syllabuses
- ✓ Upon completion of this course, participants will be able to take the exam at IKAF center.

Module

CIA-P2 Corporate Reporting

15 Credits

Objectives:

To apply knowledge, skills and exercise professional judgment in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations. In detail:

- ❖ Discuss the professional and ethical duties of the accountant
- ❖ Evaluate the financial reporting framework
- ❖ Advise on and report the financial performance of entities
- ❖ Prepare the financial statements of groups of entities in accordance with relevant accounting standards
- ❖ Explain reporting issues relating to specialized entities
- ❖ Discuss the implications of changes in accounting regulation on financial reporting
- ❖ Appraise the financial performance and position of entities
- ❖ Evaluate current developments

Topics to be covered:

- ❖ The professional and ethical duty of the accountant
- ❖ The financial reporting framework
- ❖ Reporting the financial performance of entities
- ❖ Financial statements of groups entities
- ❖ Specialized entities
- ❖ Implications of changes in accounting regulation on financial reporting
- ❖ The appraisal of financial performance and position of entities
- ❖ Current developments



Training Features:

- ✓ A comprehensive review of Corporate Reporting Module; and during the training, participants will be provided with case studies, exercises similar exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ Upon completion of this course, participants will be able to take the exam at IKAF center.

Module

CIA-P3 Business Analysis

15 Credits

Objectives:

To apply relevant knowledge, skills and exercise professional judgment in assessing strategic position, determining strategic choice and implementing strategic action through the beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing projects and people within financial and other resource constraints. In details:

- ❖ Assess the strategic position of an organization
- ❖ Evaluate the strategic choices available to an organization
- ❖ Discuss how an organization might go about its strategic implementation
- ❖ Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements
- ❖ Integrate appropriate information technology solutions to support the organization's strategy
- ❖ Advise on the principles of project management to enable the implementation of aspects of the organization's strategy with the twin objectives of managing risk and ensuring benefits realization
- ❖ Analyze and evaluate the effectiveness of a company's strategy and the financial consequences of implementing strategic decisions
- ❖ Assess the role of leadership and people management in formulating and implementing business strategy

Topics to be covered:

- ❖ Strategic Position
- ❖ Strategic Choices
- ❖ Strategic action
- ❖ Business Process Change
- ❖ Information technology
- ❖ Project management, Financial Analysis



Training Features:

- ✓ A comprehensive review of Business Analysis Module; and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ The syllabus is based on ACCA materials, study guides and syllabuses
- ✓ Upon completion of this course, participants will be able to take the exam at IKAF center.

Module

CIA-P6 Advanced Taxation

15 Credits

Objectives:

To develop knowledge and understanding of commercial entities types, their classification based on ARBK, ATK, and KKRF, as well as understanding financial statements preparing. In details:

- ❖ Understanding types of businesses
- ❖ Understanding taxation procedures
- ❖ Understanding value added taxes
- ❖ Understanding Doan and excises
- ❖ Understanding personal income taxes
- ❖ Understanding corporate income taxes
- ❖ Understanding law requirements for reporting/auditing of financial statements

Topics to be covered:

- ❖ Commercial Entities
- ❖ Tax Administrations and Procedures
- ❖ Value-added tax
- ❖ Doan and excise
- ❖ Personal Income Tax
- ❖ Corporate Income Tax
- ❖ Law requirements for audit preparing of financial statements



Training Features:

- ✓ A comprehensive review of Internal Advanced Taxation Module; and during the training, participants will be provided with case studies, exercises similar to exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ Upon completion of this course, participants will be able to take the exam at IKAF center.

Module

CIA-P7 Advanced Audit and Assurance

15 Credits

Objectives:

To analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments. In details:

- ❖ Recognize the legal and regulatory environment and its impact on audit and assurance practice
- ❖ Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework
- ❖ Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments
- ❖ Identify and formulate the work required to meet the objectives of audit and apply the International Standards on Auditing
- ❖ Evaluate findings and the results of work performed and draft suitable reports on assignments
- ❖ Understand the current issues and developments relating to the provision of audit-related and assurance service
- ❖ Understand the current issues and developments relating to the provision of audit-related and assurance services

Topics to be covered:

- ❖ Regulatory Environment
- ❖ Professional and Ethical Considerations
- ❖ Practice Management
- ❖ Audit of historical financial information
- ❖ Other assignments
- ❖ Reporting
- ❖ Current issues and developments



Training Features:

- ✓ A comprehensive review of Internal Advanced Audit and Assurance Module; and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ The syllabus is based on ACCA materials, study guides and syllabuses
- ✓ Upon completion of this course, participants will be able to take the exam at IKAF center.