

Course : Conducting an accounting and financial audit

Practical course - 3d - 21h00 - Ref. CAU

Price : 2150 CHF E.T.

 4,6 / 5

For a reliable and efficient audit, it is essential to have a detailed methodology and to define a strategy based on a risk-based approach. This course will enable you to master audit techniques and select the tools needed to carry out an audit.

Teaching objectives

At the end of the training, the participant will be able to:

- ✓ Drawing up an audit schedule and strategy
- ✓ Master accounting audit techniques and tools
- ✓ Auditing the internal control system
- ✓ Draft relevant and constructive conclusions and recommendations

Intended audience

Internal auditors, chief accountants, accounting department staff, RAF, management controllers.

Prerequisites

Knowledge of basic accounting mechanisms.

Practical details

Hands-on work

Based on exercises and case studies, participants benefit from an operational approach that can be transposed as soon as they return to the company.

Course schedule

1 Planning an accounting and financial audit

- Understand the different types of audits.
- Define your role, objectives and goals.
- Identify those involved in the audit.

Hands-on work

Map the players and set the audit objectives.

PARTICIPANTS

Internal auditors, chief accountants, accounting department staff, RAF, management controllers.

PREREQUISITES

Knowledge of basic accounting mechanisms.

TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

2 Mastering the global approach

- Refer to accounting processes.
- Understanding the risk-based approach.
- Know the professional reference standards.
- Have a working method.
- Detail the audit steps.
- Deliverables: engagement letter, documents and final report.

Hands-on work

Decide on the formalization of results and deliverables.

3 Define an audit strategy

- Get to know the company's environment.
- Focusing the mission: identifying areas and significance thresholds.
- Organize and plan the mission.
- Select your tools: questionnaire, test...

Case study

Map the risks in the company's environment, then organize and plan the missions of each player.

4 Evaluating the internal control system

- Describe the internal control system for the company's main cycles.
- Analyze the strengths and weaknesses of internal control.
- Assess the impact of internal control reviews on financial control.

Hands-on work

Assess the quality of internal processes using audit grids.

5 Auditing accounts

- Know the techniques and tools for controlling accounts.
- Preparing the work file.
- Target the right questions to ask account by account.
- Control fixed assets, investments and inventories.
- Control taxes, cash flow, borrowings, shareholders' equity, purchases and sales.

Case study

Audit accounting entries from a trial balance.

6 Formulate relevant and constructive conclusions

- Express an opinion on the audited financial statements.
- Formulate recommendations based on an audit report.
- Understanding the post-audit process.

Hands-on work

Drafting of conclusions and recommendations.

Dates and locations

TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at psh-accueil@orsys.fr to review your request and its feasibility.

REMOTE CLASS

2026: 30 Mar., 24 June, 4 Nov.