**Course Content**

* Overview of Financial Audit guidelines ISSAI 1000-2999
* Audit planning
* Audit Execution
* Collection & Analysis of Evidence for Financial Audit
* International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS)
1. IFRS 10 (Consolidated Financial Statement)-IPSAS 35
2. IFRS 9 & IFRS 7 (Financial Instruments and its disclosures)- IPSAS 41 and 30
3. IFRS 11 (Joint Arrangements)- IPSAS 37
4. IFRS 12 (Disclosure of Interests in Other Entities) –IPSAS 38