

| COURSE NAME | ONLINE LIVE | ONLINE RECORDED | INSTRUCTOR |
|---|-------------|-----------------|----------------------|
| Analytical Procedures - Theory and Practice- Filmed in 2019 | | Available Now | David Baker, CPA, CA |

The design and documentation of required analytical procedures in professional engagements is a frequent concern noted by practice inspectors. The objective of this course is to emphasize to practitioners the importance of analytical procedures in the performance of audit and review engagements. The presentation begins by outlining the professional engagement requirements regarding analytical procedures for both audits and reviews. The course then continues with two case studies intended to highlight practical techniques available for use by practitioners, not only to meet those professional requirements, but also to generate valuable information for use by both the accountant and client. The topics to be addressed during this presentation include:

- Practice inspection concerns regarding analytical procedures
- Analysis requirements under the Canadian Auditing Standards (CAS)
- Analysis requirements for review engagements
- Practical examples of analytical techniques
- Case studies relating to:
 - Analysis during the audit planning phase
 - Analysis at the completion stage of a review engagement

At the completion of the course, participants will have a framework in which to organize their analytical procedures to meet professional requirements and generate useful information. The case study portion of this course will allow participants to interact and share their ideas with other professionals. To fully benefit from this segment of the course, participants should bring a calculator to the session