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ARAB INSTITUTE for Accountants & Legal

المعهد العربي للمحاسبين والقانونيين

CPSA Circulation
RECOGNIZED INTERNATIONALLY

Certified Professional Senior Auditor - CPSA designation was globally achieved by most professionals with the highest qualification attained. The certification was generally accepted and circulates around the world, CPSA was established in 20th century end to provide an objective verification of circulation claims for the benefit of accountability and transparency of Business investments.

CPSA certification provides an advance knowledge, which mandates no vested interest in the outcome of the audit findings.

The certification is governed by board of directors of **Chartered Institute for Certified Public Accountants (CICPA - USA)**

The Chartered institute of certified public Accountants of USA (CICPA) is a statutory body established under the Chartered Accountants Act, 1962 (Act No. XXVI of 1962) for the regulation of the profession of Chartered Accountants in USA.



High Authority Council for Chartered Accountants

- HACCA is the highest governance organ of the Institute, determining its strategy and policy, and deciding on the allocation of resources to its various programmes. Recognized as the torch bearers of the accounting and auditing profession internationally.



CPSA Standards

CPSA BASED ON AUDITING STANDARDS

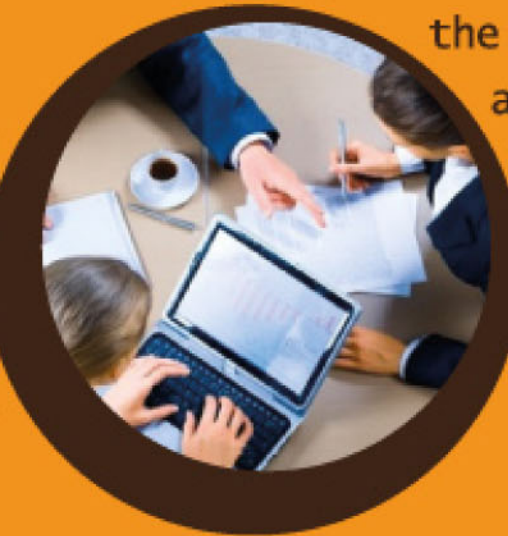
Due Professional Care in the Performance of Work

CPSA describes how the auditor must exercise due professional care in the performance of the audit and the preparation of the report. The courses also require that the auditor exercise professional skepticism and have reasonable assurance that the financial statements are free of material misstatement.



Consistency of Application of Generally Accepted Accounting Principles

CPSA describes the standard's of reporting, which states that the auditor must identify in the auditor's report those circumstances in which such principles have not been consistently observed in the current period in relation to the preceding period. The CPSA describes accounting changes that affect consistency, changes that do not affect consistency, periods to which consistency standards relate, and first year audits.



COURSE MODULES

I. Audit Conclusions & Reports

- The Auditor's report on financial statements.
- Comparatives
- Other information in documents containing audited financial statements

II. Planning & Risk Assessments

- The relevant industry, regulatory, & other external factor including the applicable financial reporting framework.
- The nature of the entity.
- The entity's selection and application of accounting policies.
- The entity's objectives and strategies, and the related business risks that may result in material misstatement of the financial statements.
- The measurement and review of the entity's financial performance.
- Internal control relevant to the audit.

III. Financial Management

- Sources of data for financial ratios
- Purpose and types of ratios
- Accounting methods and principles
- Abbreviations and terminology
- Ratios >> Profitability ratios
- Liquidity ratios
- Activity ratios (Efficiency Ratios)
- Debt ratios (Leveraging ratios)
- Market ratios
- Capital Budgeting Ratios

IV. Qualitative Characteristics of Financial Statements

- Understandability
- Reliability
- Comparability
- Relevance
- True and Fair, View/Fair Presentation



CPSA Certification is accredited internationally.

View more details on their website, www.cpsausa.com

Eligibility

- M.Com / M.B.A. / ICWA / CA are eligible.
- B.Com/ B.A./ BBA / B.SC graduates with accounting subjects are eligible, subject to conditions

Membership

- High Authority Council for Chartered Accountants (HACCA)

Examination Conducted by

- USA Online Examinations (www.usaonlineexam.com)

Certification Issued by

- Chartered Institute for Certified Public Accountants (CICPA - USA)
- Arab Institute for Accountants & Legal (AIAL UAE)
- Knowledge of Human Development Authority (KHDA UAE)

Examination Center

- AIAL Arab Institute for Accountants Dubai, subject to conditions.

Minimum Passing Mark

- Passing grade for each module - 75%

Practical Experience

- Graduate in Accounting or Business Administration
- Above or 5 Years field Experience
- Required for licensing as Public Accounting Practitioner



For more information about CPSA Certification, please reach us by email.

Email: info@cpsausa.com