

UNITED INTERNATIONAL UNIVERSITY



Internship Report

Topic: Internal Audit Procedure in
Bangladesh (An Experience at Greenland
Technologies Limited)

Submitted to:

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Letter of Transmittal

15th April, 2021

Nusrat Farzana

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Subject: Submission of Internship Report

Dear Madam,

It is my pleasure to present this report which has been set up according to the prerequisite of the program. I have pursued your rules and guidelines set by the host association of Greenland Technologies limited to set up this report. While doing my three months in internship in the organization, I have found out all aspects of Internal Audit. Additionally, I have built up my ability. All in all, my entry level position in this association was an eye opener for me. It was likewise an extraordinary open door for me to tackle my abilities and dispose of my deficiencies.

This report depends on my activities, experience and perceptions during my internship in Greenland Technologies limited. I tried my best to make this report informative. If you need any further elaboration on any issue, I shall be very glad to oblige.

Sincerely Yours

Fuad Ahmed

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Acknowledgement

This temporary job report is the collected co-activity of numerous sort spirits. I might want to express gratitude towards Almighty God for offer his approval to me to compose this report with great wellbeing, and to complete it by given time.

Besides, I offer my thanks to Nusrat Farzana madam as my internship supervisor. She is one of adaptable and helpful teacher. I regard and express gratitude toward her warmly for helping me with respect to setting up this report.

I might want to pass on my most extreme thankfulness to Internship Supervisor, Assistant manager, Internal Audit department, my monitor in Greenland Technologies limited for putting stock in me and giving various assignments on me to develop working capacities and makes me increasingly genuine.

Last however not the least I stretch out my best respects to my folks to deal with me and for legitimate help and to my companions and well-wishers for their persistent support and participation. At long last, I put my best exertion to set up this report precisely and educationally. In my case, I am sorry if any blunder finds because of my restricted information and fitness just as time limitation. In such manner I look for your thoughtful thought since I am in the persistent learning process

Declaration

I Fuad Ahmed Talukder, the student of Bachelor of Business Administration, bearing the ID: 111 153 172, would like to declare that the internship report titled “Audit Procedure in Bangladesh: An Experience at GETCO Bangladesh” has been prepared solely by me under the supervision of my supervisor, Mrs. Nusrat Farzana (Assistant Professor), School of Business and Economics, after the completion of the internship program at Greenland Technologies Limited.

The report has been prepared and submitted for academic purposes only and it is a requisite for the completion of Bachelor of Business Administration at United International University.

Preparing the document has enriched my know-how on an expert stage and has allowed me to narrate the theoretical components to the realistic methods of doing things. I express my sincerest gratitude for having been given the possibility to put together this document and I loved doing so.

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Executive Summary

The report entitled "Bangladesh Internal Audit Procedures: The Experience of GETCO Group in Bangladesh" introduced the experience gained during the internship. The purpose of this report is to explain the procedures and processes followed by the auditors during the internal audit process, as well as the procedures followed by Group GETCO, which is conducting internships. The report is divided into eight different chapters. The reason for generating the report, the difficulties encountered in generating the report, and a description of the information source that generated the report. Chapter 2 also discusses the company's services and customers, as well as the distribution of power within the company. Chapter three is the crystallization of Manchester United's four-year theoretical knowledge. International University. It represents the knowledge about audit acquired during the study at United International University. Chapter 4 introduces the procedures for participating in the audit in Bangladesh. The steps that should be taken during the audit process until a reasonable conclusion is reached. The procedures and processes used by GETCO. This chapter describes how customers can contact the company or how the company can contact customers, and the steps to follow in both cases. The experience of the auditor assigned to the client and some tasks performed. As an intern, I was not assigned any important tasks, but smaller and relatively simple tasks. Chapter 7 discusses the experience and tasks they performed during their tenure at the company, and how that experience has matured and changed our understanding of situations and events, as well as the challenges of auditing. And difficulty. Encountered an auditor during the audit. It also attempts to solve some problems using the guidelines in this chapter. Due to the lack of time and other difficulties mentioned in the "Restrictions" section of Chapter 1, some conclusions were drawn. The accounting profession is noble and far-reaching. Given the current development in Bangladesh, this number is expected to increase in the coming days.

List of Acronyms

BBA: Bachelor of Business Administration

FCA: Fellow Chartered Accountant

ICS: Internal Control System

ICAB: Institute of Chartered Accountants of Bangladesh

NGO: Non – Governmental Organization

CAATTs: Computer Assisted Tools and Techniques

GAS: Generalized Audit Software

CA: Chartered Accountant

BRTA: Bangladesh Road Transport Authority

BSEC: Bangladesh Securities and Exchange Commission

PCAOB: Public Company Accounting Oversight Board

ASB: Auditing Standards Board

AICPA: American Institute of Certified Public Accountants

APM: Audit Practice Manual

BSA: Bangladesh Standards on Auditing

ISA: International Standards on Auditing

IFRS: International Financial Reporting Standards

BIDA: Bangladesh Investment Development Authority

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Chapter-1

Chapter 1: Introduction

The Internship is designed to give the intern practical skills, workplace experience and discipline. Knowledge of that particular industry supports employers to enjoy the benefits of internship work. Therefore, internships provide students with the opportunity to put to practical use the knowledge they have amassed at university and can gain experience via way of means of overcoming many different tasks. United International University (UIU) has incorporated an internship application into its curriculum for commercial enterprise graduates, who combine lecture room understanding and idea with practical applications and capabilities developed in an expert environment. Gives you the opportunity to do it. We are operating in Bangladesh and have selected Greenland Technologies Limited, that's one of the reputed group of company is Bangladesh, on where I prepare my Internship report. This research helped me to learn how to do internal audit work and how to do it.

1.1 Objective of the Study

The BBA program gives students the idea that a business degree should know, but the work environment can be very different from what was explained when you complete that knowledge, so through real life. Accounting internship, you can complete your undergraduate program with in-depth knowledge of how to complete accounting. The goal of placement is:

- To learn how an internal audit conduct
- To gather extensive idea about the audit practices, procedure followed by the firm
- To know formulation and the manner in which it is implemented.

1.2 Significance of the Study

Upon completion of the training, students will be required to prepare an internship report based on the assignments provided during the training. The internship report provides students with the following support:

- Develop your written skills.
- Think of the work experience of an internship program.

- Consider the Motives of the internship and whether they were achieved during the internship.

Internships allow students to build communication channels. Contact information can help you get a good job over time if needed. People without internship experience did not have such contact.

1.3 Methodology of the Study

The report is based on accumulated experience and the support of respected elders, colleagues and managers.

Sources of Data: Information given in this report has been collected from two different sources. One is primary and another one is secondary sources.

- Primary Sources
- Secondary Sources

1.4 Limitation of the Study

No jobs are free from challenges, as are the preparation of this report and work experience. Various constraints have made the preparation of this report meticulously difficult. They are:

- There was insufficient time allotted to meet all conditions.
- Much information has not been published for reasons of confidentiality.
- Inability to apply laws and procedures applied during the exam.

Chapter-2

Chapter 2: Organizational Overview

2.1 Greenland Technologies Ltd

Introduction

Internships are the most important part of a student's life upon graduation. Through internships, a student introduces himself to the world of business. This is a great opportunity to get acquainted with the world of business, how the people in the company work, how they spend their value. In fact, it's time to see the world of work today. I spent three months with Greenland Technologies Ltd. As a trainee, I worked there as a junior auditor, and I learned a lot from this organization. I have worked in Balance Verification Client, Check Verification, Bill and I have also worked for Accounts department. Oversees my organization, James Shanon Sarkar (Assistant Director, Auditing Division, Greenland Technologies Limited) and my organization superior Nusrat Farzana Assistant Professor at United International University.

About Greenland Technologies Ltd

Greenland Technologies Ltd is a member of the GETCO Group. Once upon a time, Greenland was a small company, starting with a small number of sellers. After great success, the company has grown into a larger company. In Bangladesh, Greenland Technologies Ltd. Has a high reputation in the agricultural and industrial fields, and its main business is to import agricultural equipment from overseas and sell it to local farmers. There are also home, corporate office and garden washers and accessories. There is also industrial equipment. It is used for upload or unload purposes in large enterprises. It is also used in the seaport business. Limited Greenland Technology products include:

- **New Holland Tractor**
- **Karcher**
- **Jungheinrich**
- **Ingco Tools**
- **Other**

This 4 products are basic products. Of this company. In addition to this, they also have a smooth business. They can place a lot of bids in any country and they consume very efficiently.

Greenland Technologies Ltd is a profitable company and its net profit margin continues to generate revenue every year. They may be in a position to contribute to our economy. The company has experienced employees who know how to make a profit and how to deliver it. The company has several departments such as accounting department, finance department, and sales department. Service Department, Internal Audit Department and other departments also provide better solutions to issues related to Business Strategy. Greenland Technologies Ltd. Why import machinery and accessories for better agriculture and cleaning solutions? They always bring the latest technology machines that are more useful to their customers.

GTL Business Impact and Contribution

Greenland Technologies Limited also known as GTL. GTL is a successful, growing company that has decided to grow bigger. GTL has a significant impact on the economy by providing better solutions in the agricultural and cleaning sectors and is contributing to the economy through economic growth. GTL believes and believes in a better solution to every problem it can solve. Greenland Technologies Ltd. can become a market leader by offering high quality products and services at reasonable prices.

2.2 Greenland Technologies Ltd. Departments & Its Services

GTL Has Basically 4 Department's under which there is many Sub Department.

- 1) Sales division
- 2) Services division
- 3) Finance and accounting division
- 4) Human resources and Administration division

Sales division Greenland Technologies Ltd has several types of products for several sectors. Tiller) High quality products from overseas and sold to farmers in installments or direct sales. We sell these machines in showrooms or sub-dealers. There are 25 sub-dealers nationwide selling products.

SERVICE DEPARTMENT Greenland Technologies Ltd has a team of 2-3 people in every showroom and is under the supervision of an engineer. You need to serve some districts.

Online distributing product line of GTL:

GTL has several brands products which they import from other countries. This product they distribute by online (like Daraz BD) and also offline through their showroom and agents.

Product and service line of GTL:





Greenland Company has several kinds of Kärcher products which are completely imported.

Home & Garden

Cleaning Solution from Germany



The main business of Greenland Company is selling tractor and tractor's accessories to the customers on credit. Further they collect their selling price with interest by installment. All the tractor's they import from the other country.



NEW HOLLAND TT 45 4WD 45HP

NEW HOLLAND TT 55 4WD 55HP

NEW HOLLAND TT 75 4WD 75HP



NEW HOLLAND TD 80 4WD HP



NEW HOLLAND TD 95 4WD 95HP



NEW HOLLAND TD 5.110 4WD 110HP



NEW HOLLAND T 6090 4WD 165HP



NEW HOLLAND T-8 380 4WD 311HP



Harvester

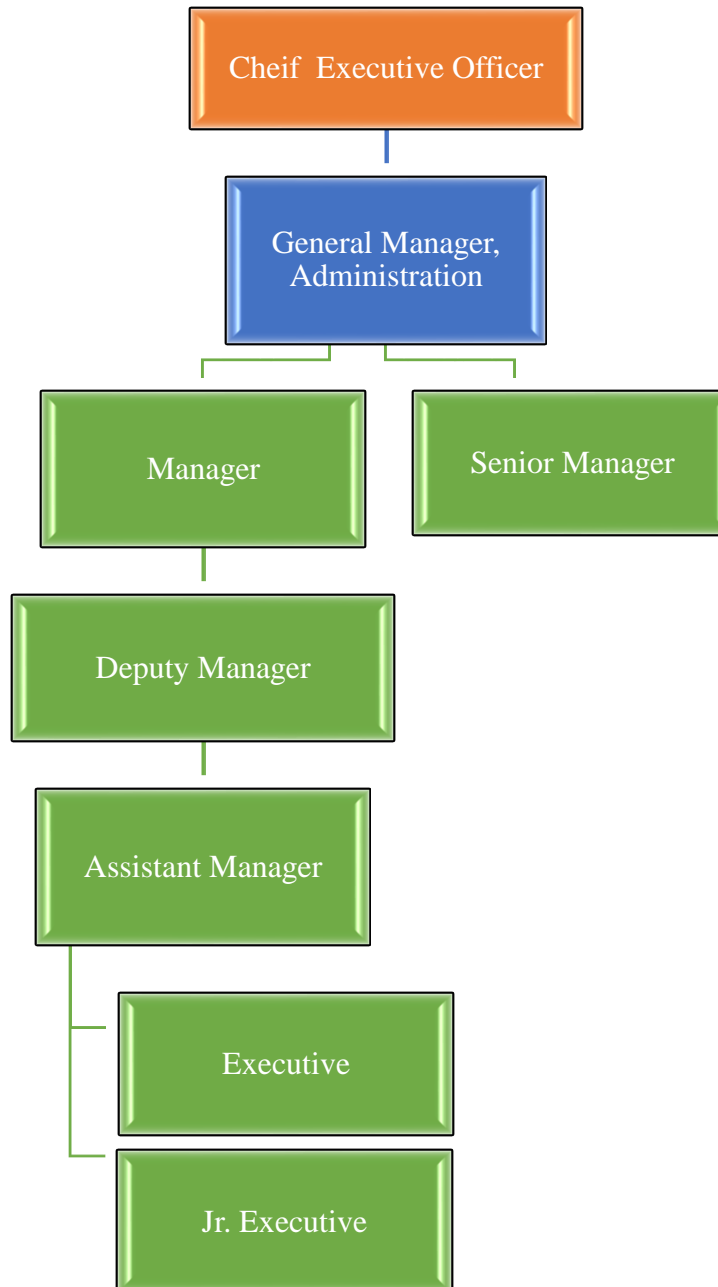


Greenland Company has several earth moving equipment



2.3 Organogram of Greenland Technologies Ltd.

In here it is the organogram of Greenland Technologies Ltd. Where it starts with the partner after that the General administration and then it is divided in two categories. Moreover, that We can see the Senior Assistant Managers, Assistants Managers, Executives, Jr. Executives and the intern student.



Chapter-3

Chapter 3: Theoretical Framework

The theoretical framework shows the key ideas on the report and why it is linked to the required reasons to see and discuss the perspective-based models based on the documentation, as well as reasonable.

3.1 Introduction

After publicity to a couple of stage economic scandals, the public's demand for the Sarbanes Oxley Act of 2002 increased. Many Fortune 500 corporations have been worried withinside the scandals. The Sarbanes Oxley Act of 2002 or the SOX Act of 2002 pursuits to assist shield buyers from fraudulent economic reporting via way of means of the SOX Act's number one reason is to make certain that businesses paintings with transparency and offer entire data while required. Traditionally, jobs and audits achieved through chartered accounting companies were executed the usage of Microsoft Excel or different software program or labor. Limbs or a mixture of all of them. Are automated and manual, however, the performance may be similarly progressed through the usage of audit software program for audit functions and including price to the offerings they offer.

3.2 Literature Review

Inefficiency of audit methods has been mentioned significantly in preceding studies literature CAATT is utilized by auditors to behavior audits and generalized audit software program, or GAS, is one of the maximum typically used software program to research and audit real-time or accrued statistics throughout a huge variety of applications. Analyze statistics from client systems, carry out statistical analysis, and act as an audit professional system. There are already many studies papers on GAS and its use (use of generalized audit software program via way of means of outside auditors-Wehner and Jessup, 2005). However, few have mentioned their use for outside audit purposes. After reviewing many studies papers, we will see that maximum of them have been written with inner audit software program in place of outside audit software program for powerful audit software program. Maletta (1993) reviewed the decision to use an external auditor's internal assistant throughout the audit process, and in determining whether to seek assistance from an

internal auditor during the process. Whereas no effect was observed between the objectivity of the internal auditor and the audit procedure. Low Intrinsic Risk The most important of the three previously mentioned are objectivity for all levels of intrinsic risk, followed by an audit process?

3.3 Theoretical Discussion Audit

"Books are a group and checking out of proof about statistics to be to be had and mentioned to interactivity among the statistics and conditional used.

- ❖ Oral customer testimony
- ❖ Auditor observation
- ❖ Written and digital conversation with an outside person.

3.4 Auditing and Accounting – Difference

Accounting talents the usage of the processes and strategies of accounting, computation, and analysis. In simpler terms, the principle distinction is that the audit starts wherein the bookkeeping ends, in order to get the genuine and honest photograph of the books of accounts.

Difference between Book keeping and Accountancy

S.No.	Basis of difference book keeping	Book-keeping	Accountancy
1	Transaction	Journal to ledger posting.	Examination of the entries of transaction in the primary books of accounts.
2	Total and balance	Totaling the ledger and taking balance of various ledger accounts.	Balance post into trial balance.
3	Final Account	Does not preparation of final account	It prepare the final accounts.
4	Responsibility	Book keeper is not responsible for the work of the accountant.	It responsible for working of the book keeping.

The result of the manner are utilized by the outside consumer of the economic statements to make enterprise decisions. The term "audit" nicely and correct transactions that they declare to represent. To be accomplished via way of means of inner auditors, generally corporation employees, and outside auditors, generally hired via way of Means of an employed accounting firm.

3.5 Requirements of an Effective Audit

There are several factors that need to be considered for a successful audit program. They are:

- Investigate the audit area: Here we understand that business processes are essential for auditing. If you are not familiar with the process, thoroughly investigate the process and review the internal procedures.
- Understand the concept of internal control in detail: Internal control is a mechanism implemented to maintain the integrity of financial statements and prevent fraud.
- Perform a process walkthrough: After a clear understanding of the company's processes, business goals, methods used to achieve those goals, and applicable regulations. Walkthroughs include factory visits or document analysis and scanning. Can be included. Or a record to understand the general condition.
- Risk Mapping to Your Organization: It is very important to identify the risks that your clients may be exposed to. Through research and interviews, you need to identify the risks that affect your business goals and the controls used to mitigate them.

3.6 Types of Audit

Audit is divided into the following three types: Operational Audit: refers to the evaluation of the effectiveness and efficiency of an organization's operating procedures and methods. The review is not limited to accounting, but also includes organizational structure evaluation, computer Operation, marketing and other regulatory compliance review: strictly implement this process to ensure that customers follow certain rules and regulations established by higher-level agencies. The financial statements are prepared and presented in accordance with established standards (GAAP).

3.7 Generally Accepted Auditing Standards (GAAS)

PCAOB adheres to the set via way of means of the ASB. PCAOB is a non-earnings agency set up through the SOX Act of 2002 to supervise the auditing of restricted public agencies and different associated topics to defend the hobbies of buyers and to make sure public hobby with inside the instruction of impartial auditing reports. By PCAOB referred to as PCAOB Auditing Standard or GAAS. These requirements have to be accompanied via way of means of contributors certified with the aid of using AICPA. Historically, the audit levels are organized into 3 sections with 10 levels.

These are:

- ❖ General Standards
- ❖ Field Service Standards
- ❖ Reporting Standards.

3.7.1 General Standards

In this there are 3 standards of category. These include:

- The audit should be conducted by personnel who have received sufficient technical training and are qualified as auditors.
- In all matters related to the task, an independent thought or auditor should be continuously monitored. When preparing the report, a professional attitude should be adopted to conduct the review.

GAAS emphasizes the qualities that an auditor must have.

- Technical background and qualifications: The auditor is appropriate qualifications, also skills as well as the ability to conduct inspections. Complete the tasks assigned to them. Minimize the ethical requirements of CPA .Spiritual independence: The AICPA Code of Conduct stipulates the ethical requirements for auditors. Standards and auditing standards emphasize that there must be independence, impartiality, or non-nepotism in auditing.

- Independence of facts: This refers to the independence of the auditor from the state of mind and the state or state in a specific situation. Visibility independence: Refers to the lack of competence and knowledge of the third party, and the relevant and sufficient information on the relevant information to reasonably conclude that the professional suspicion of the audit company or audit team members has changed Happening. With.
- Due Professional Care: Refers to care and options that can be used by qualified consultants in similar situations. Professional services should be used when conducting audits according to audit standards.

3.8 Audit Procedure

Audit procedures can be divided into three broad steps:

- Planning for audit
 - Performing an audit
 - Reporting Results Report
- **Audit plan:** According to GAAS field research standards, auditors must plan their audit reports in detail and appropriately. In order to conduct this audit effectively and effectively, the audit activities must be well planned and managed. Avoid controversy and gather sufficient evidence.
 - Understand the customer's business: In this where the client is working, the auditor can know where and how to focus resources, and identify key risk areas. Failure and the possibility that customers continue to worry frequently.
 - Create an evaluation program: The evaluation program is an essential monitoring mechanism. The audit procedures describe the procedures to be followed during the audit.
 - Collect and analyze audit evidence: all accounting documents and other information contained in the annual financial statements, such as B. Third-party verification is regarded as verification evidence.
 - Inherent risk assessment: Before assessing the effectiveness of the client's internal control, the auditor assessed the possible material misstatement of the account balance. Auditors

may increase or decrease risk based on fraud assessment opportunities or the unique characteristics of the company and its industry.

- **Control risk assessment:** According to the customer's internal control measures and factors that may affect major abuse risks, the risk of counterfeit goods (used alone or in combination with other illegal goods) is prohibited or discovered from time to time.
- **Audit behavior:** The audit will proceed as planned, and the following two tests will be conducted.
- **Inspection control critical evaluation inspection control:** the effectiveness of the internal control system can be achieved by verifying the control inspection, the functions of the applied criteria and procedures, and major errors.
- **Efficiency:** Management works effectively.
- **Continuity:** The control runs continuously within a specified period of time, and the result is almost unchanged or not at all.

Key Assessments: The completeness, accuracy, and effectiveness of the data released by the accounting system are determined by robust evaluation.

Reporting Results Report: The auditor must provide written audit results to the sponsor so that auditors can have the opportunity to recognize and improve their auditing results. Audit reports should not be involved directly in the Correction and Prevention (CAPA) processes to maintain the independence of audit reports.

Chapter-4

Chapter 4: Audit Procedure in Bangladesh

4.1 Regular Audit Practice in Bangladesh

In almost all countries, inspection is a systematic and similar process. Although the rules and regulations of each country are different, the inspection process is the same. There are different types of auditors, including internal, external, forensic auditors, etc.

4.2 Audit Process by ICAB

ICAB is an institution in Bangladesh, responsible for regulating the activities of auditors and related matters. "Auditing Practice Guide" is the auditor's bible and all its contents. The auditor should follow the short version of the PA test procedure. Four stages were discussed:



4.3.1 Planning

A good plan will help you achieve a specific goal by providing guidelines or a course of action to achieve that goal. The process usually starts with ongoing operations and identifying areas for improvement. The basic steps required to achieve the desired goal. Planning provides the information needed to make effective ordering decisions and how to prioritize orders. Proper planning can maximize productivity and minimize waste of resources. This also applies to audits, because without proper planning, audits can be time-consuming. Many standards included in the ISA require proper planning of the audit process. The same applies to Bangladesh Auditing Standards (BSA).

BSA emphasizes the importance of standard documents for customer planning.

Planning factors are key to a successful audit:

- Risk and materiality assessment
- Analytical review
- Control test

4.3.1.1 Assessment of Risk and Materiality

Risk and importance are important in the formulation of audit plans and audit methods and strategies.

However, this risk can be minimized. Some of these risks include:

- **Business risks:** These risks are only related to the company and its stakeholders, and include factors that may cause its business to cease and survive.
- **Audit risk:** Audit risk arising from the deliberate or unintentional failure of the auditor to identify incorrect important information provides an unqualified audit opinion. There are three elements:
 - **Inherent risk**-before considering the effectiveness of the customer's internal control, a measure of the auditor's judgment that there may be material misrepresentation in the customer's financial statements. The control cannot prevent or detect material misstatements that may occur.

- **Expected identification risk:** The audit evidence for audit purposes does not identify the risk of material misrepresentation that exceeds the importance of the service.

Material: Material-refers to information that, if omitted or misrepresented, may affect the economic decision-making of users of financial statements. Correction of actual and expected errors. The level of importance of the key areas of the assessment usually depends on the relative size of the company, but some elements are still important despite their large size. Accounts rated "true and fair" need not be substantive. At this stage, all plans will be carried out to control the importance and related risks. APM pointed out that these steps should be viewed as an ongoing review process, not mutually exclusive.

4.3.1.2 Test of Control

Bangladesh standards stipulate audit tasks for client audits and internal control. Control testing is required to develop a plan. According to APM, the reasons for testing controls are as follows: to evaluate design and implementation. All audit-related controls. Review the effectiveness and efficiency of internal control.

4.3.2 Collection of Audit Evidence

Audit evidence usually relates to the information collected to audit the company's financial statements. There are several methods of collecting audit evidence. They are:

1. Consultation on physical examination,
2. Confirmation,
3. Inspection and
4. Analysis procedures
5. Check
6. Review

4.3.2.1 Audit Sampling

According to APM, the number of points to be checked during the audit is very subjective. Setting up a test with APM is reassuring, because designing a test directly related to the customer is more accurate than filling out a form. The evidence must clearly represent the population from which the evidence is selected, and it must be sufficient to allow reliable conclusions to be drawn. The inherent risk factors, demographic characteristics and importance can be considered to determine the theoretical starting point of complete dependence. However, the final decision on sample size is made using the endpoint and scoring model. You can use the standard risk to assess the feasibility of the standard.

4.3.3 Controlling and Recording

The deficiencies found during the audit need to be evaluated and evaluated to determine their impact on the general population. It is difficult for reviewers to score errors because it requires judgments influenced by experience.

Only detailed tests and analytical reviews and/or certificates of conformity can be carried out. The selection table lists the factors that affect the safety factor, and the factors in the balance sheet and income statement are different.

4.3.3.3 Vouching the Total Population

The population will be tested, in line with the APM, for terribly little companies. Corporations that qualify as small businesses also are noted within the APM. During this circumstance the applying of inherent risk will take effect. The general risk assessment remains needed to make sure all small business invoices won't nevertheless offer comfortable audit proof to come back to an affordable conclusion that each one business financial gain and expenses are recorded properly and accurately.

4.3.3.4 Accountancy Work and Audit Testing

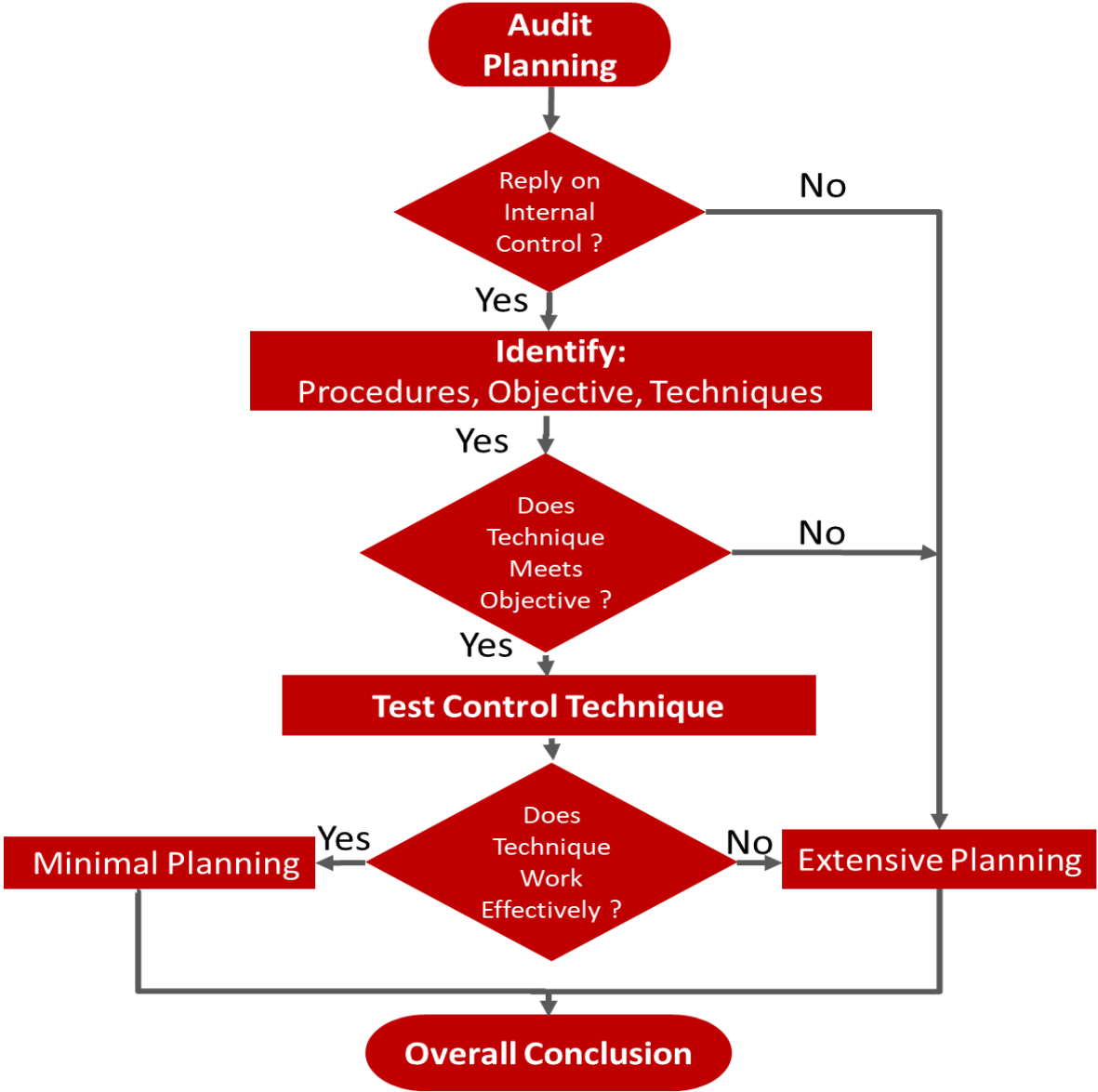
The audit proof gathered from the preparation of the accounts will be used if the moral problems have been properly addressed and maintained. With specific audit objectives in mind, adequate management over plans and adequate review, and such accounting work will be properly planned. Circumstances, the sufficiency of the proof gathered may build the necessity for any elaborate verification unnecessary. First-rate audit work continues to be needed per se proof doesn't give completeness, continuity of existence, etc.

Chapter-5

Chapter 5: Audit Sequences of Greenland Technologies Ltd

5.1 Greenland Technologies Ltd Audit Linkage

Here is the audit linkage way of Greenland Technology limited. In here when we do internal audit it starts with planning after that we need to determine the procedure objective and techniques. If the technique meets the objectives then need to do the test control. and if it is yes then it will go to execution.



Chapter-6

Chapter 6: Experience at Greenland Technologies Ltd (Bangladesh)

6.1 Tasks Performed at Greenland Technologies Ltd

I was assigned to Internal audit department as an Audit intern (Greenland Technologies limited) with Mr. James Shanon Sarkar, who is the Assistant Manager of Internal Audit , and he was my immediate supervisor there. Mr. James Shanon Sarkar showed me the way to deal with the clients and their employees.

Worked Performed on the organization:

I attempted to help in each viable manner and attempted to carry out the duties with utmost diligence. The following had been the project I carried out on the firm:

- Use the Xerox system.
- Scan & email files.
- Print files.
- Supplement information in excel.
- Aiding within side the instruction of Audit report (Internal for Bangladesh Eye Hospital Limited), RJSC Related Work, TIN, BIN, Agreement (Rental & Partnership).
- Delivering the Agreements Paper and different files to the patron office.
- Preparing Letter of Proposal.
- Send EMAIL to the customer.
- Depositing and retreating cash from financial institution accounts.
- Couriered files to clients
- Preparing Tax Return for Individual punters.

Chapter-7

Chapter 7: Findings, Recommendation and Conclusion

7.1 Findings

There is no system that is flawed and obstacles to reach the solution. During my stay at Greenland Technologies Limited, I often noticed some errors in the research process and some problems that the researcher had while conducting the research. He also asked many seniors who are in charge of the study or are in the process of research. Upcoming disabilities were identified based on information provided by staff, seniors, and personal experience.

Some of these issues and drawbacks are:

- Limited time: Customers keep in touch with each other as much as possible and, in and of themselves, pressure researchers to complete the research process.
- Rapid Audit Rotation: It has been observed that employees who undergo financial audits are often invited to attend and supervise audits for unforeseen reasons.
- Lack of complete coordination: It can take time for employees to create the documents they need to complete the survey on time, or in a much smaller and more powerful format. It was rude, non-professional, and did not provide sufficient support to the researchers. This makes it difficult to obtain evidence of the test.
- Problems to explain discrimination: At the second level of SAK, researchers need to be independent in conducting their thinking, stability, and sustainability. Financial analysts can give false ideas about long-term relationships with companies.

7.2 Recommendation

Here are some recommendations for mitigating problems:

- Define the sampling process as precisely as possible to ensure the best quality of company reviews.
- Report any non-cooperation or attempt to influence auditors to regulators and mention them in audit reports.
- Make sure that no younger student will be summoned by an exam assignment and assigned to another until the exam duration where a student is involved or resolved due to an unexpected event.

8. Conclusion

It enables the student to better understand the entire process, enriches the knowledge, and explores an aspect of the experience he or she does not know. Keep your eyes open and close the distance between reality and fantasy, so that we can get rid of the fantasy of a perfect work and complete it easily. In this report, we try to describe the audit process in Bangladesh. In the practice of Greenland Technology Co., Ltd., they strive to comply with all the rules and regulations stipulated by accounting principles. The company has successfully solved this problem, and I hope it will continue to do so in the future. However, there are loopholes in this process. In an era of rapid technological and economic development, accountants play a key role in success. Companies need to develop methods to provide quotes your customers will bring happier and less work pressure to your employees and students. This booming industry can continue to thrive on appropriate resources (in this case, the students themselves), and those who are already satisfied can continue to make progress.

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