Accounting Consultancy and System Development: An Internship Experience at ACNABIN, Chartered Accountants
Accounting Consultancy and System Development: An Internship Experience at ACNABIN, Chartered Accountants

Internship Report

Submitted To:
Suman Paul Chowdhury, PhD
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Submitted by:
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BRAC University

Date of Submission: 30th April, 2019
Letter of Transmittal

30th April, 2019

Suman Paul Chowdhury
Assistant Professor
BRAC Business School
BRAC University

Subject: Submission of Internship Report.

Dear Sir,

I would like to thank you for your support and guidance that you provided for this report completion. Without your help, it would have been impossible to complete. Moreover, I would like to acknowledge the help provided by Md. Shif All Mostakin, Deputy Manager, ACNABIN Chartered Accountants for providing immense support during my internship period in the organization.

The internship program has given me the opportunity to explore work activities of accounting firms of Bangladesh. The report contains the working procedure of Chartered Accountancy firms. I have tried to collect relevant information to make my report as expressive and reliable as possible. I have gathered huge practical knowledge and experience during my report preparation, which will definitely help me in my professional life.

I, hope this report will provide enough value to the concerns. Thank you again for your support and patience.

Yours Sincerely,

Mir Muttakin Kibria
ID: 14104128
BRAC Business School,
BRAC University
Letter of endorsements by the supervisor faculty

This is to certify that Mir Muttakin Kibria (ID: 15104128), a student of BRAC Business School; BRAC University has completed his internship period here at ACNABIN, Chartered Accountants and has written the internship report titled “Accounting Consultancy and System Development: An Internship Experience at ACNABIN, Chartered Accountants”, under my supervision. During his time, he worked as an Intern posted at our client’s office for the purpose of Accounting Consultancy and ERP development service. I am pleased to notify that during his time here, he worked as an efficient team member by abiding by organizational and auditing rules and also accomplishing the tasks he was responsible for. However, the data and findings presented in this report seem to be authentic and well researched.

I wish and pray for his blissful journey ahead.

------------------------------------------
Suman Paul Chowdhury                        Md. Shif All Mostakin
Assistant Professor                          Deputy Manager
BRAC Business School                        Audit & Consultancy
BRAC University                             ACNABIN Chartered Accountants
Acknowledgement

It has been a very special experience working for 12 weeks in a reputed chartered accountancy firm like ACNABIN, where I got full opportunity to blend my 4 years of university knowledge with the practical field.

My sincere gratitude goes to respected supervisor faculty Mr. Suman Paul Chowdhury for all his help and guidance during this period. He has been supportive and gave his valuable advises on how I could improvise my report.

I convey my utmost appreciation to Mr. Shif All Mostakin, Deputy Manager, ACNABIN, Chartered Accountants for his supervision and guidance throughout my internship period. I thank him for his constant support. I also thank all the supervisors and team member who have helped me in gathering the knowledge.

In addition, I thank two of my job in charges Mr. B.M. Kawsar and Mr. Sharifuzzaman for their support during the internship period and the preparation of this report. My successful completion of internship program in ACNABIN, Chartered Accountants would not have possible without the help of these kind-hearted people.

Finally, I thank BRAC Business School and Office of Career Serviced and Alumni Relations (OCSAR) for giving me the chance to develop my skills by this practical experience.
Executive Summary

This report is the reflection of internship experience at ACNABIN a renowned Chartered Accountancy firm in Bangladesh. Experience gathered during this period has been presented and an academic concept has been elaborately discussed in this report. A combination of knowledge and experience holds this paper. Two major topics namely–Accounting Consultancy and Accounting system development has been the center of discussion in this paper. Enterprise Resource Planning (ERP) systems have been a very crucial player in the advancement of business and making the work flow more efficient every day. Having a suitable ERP system helps in reducing unnecessary costs and taking other major managerial decisions, thus increasing the growth possibilities. To develop a suitable ERP for an individual company there are factors like firm size, industry category, ownership criteria and time span that could highly contribute in shaping the ERP model. Steps like – organization goals determination, business flow design, demo creation and follow up are very basic in formulating an ERP model. In Accounting the significance of ERP systems has been very influential for documentation and decision making. An overview of this ERP system development through Accounting Consultancy Service have been reflected in this paper.
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Organizational Overview

ACNABIN Chartered Accountants is one of the top firms in Bangladesh. It leads in accounting and finance service throughout the business industries. It has high client satisfaction and is approved of major accounting services in Bangladesh. ACNABIN is among 36 audit firms who can audit listed companies in this country.

Being established in 1985, its aim was to regularly add value to its clients. Its was the largest partnership firm in Bangladesh. They foster the skills of leadership, growth and collaboration. At present the partners of ACNABIN are expert in auditing, accounting, consultation, BPO, technology solutions, taxation and review.

ACNABIN is an independent member of Baker Tilly International Limited, which is an English company.

Vision:

We go beyond the traditional auditor and client relationship by becoming your Trusted Business Advisor.

Mission:

We adhere to the strictest principles of client confidentiality. The sensitive and competitive nature of proprietary information-and the maintenance of trust-demands it. We have built our success on such principles. We do our utmost to earn-and keep-client trust.

Value:

Their value are the values followed by Baker Tilly International Limited:

- To lead by example
- To deliver quality services with integrity
- To communicate openly, to act ethically
- And to foster a community built around civic responsibilities and teamwork.
They are passionate about helping their clients, while at the same time developing their people’s potential

**Profile:**

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<th>Firm Name</th>
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<tr>
<td><strong>Date of Registration</strong></td>
<td>15th February 1985</td>
</tr>
<tr>
<td><strong>Address</strong></td>
<td>BDBL Bhaban (13th and 14th Floor), 12 Kawran Bazar C/A, Dhaka-1215</td>
</tr>
<tr>
<td><strong>Phones</strong></td>
<td>(+88-02) 41020030 to 35</td>
</tr>
<tr>
<td><strong>Fax</strong></td>
<td>(+88-02) 41020036</td>
</tr>
<tr>
<td><strong>E-mail</strong></td>
<td><a href="mailto:acnabin@bangla.net">acnabin@bangla.net</a></td>
</tr>
<tr>
<td><strong>Web</strong></td>
<td><a href="http://www.acnabin.com">www.acnabin.com</a></td>
</tr>
<tr>
<td><strong>Branch Office</strong></td>
<td>House # 734, Road # 26, CDA Residential Area, Chittagong</td>
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**Organogram:**

- Partner
- Director
- Associate Director
- Assistant Director
- Assistant Director
- Deputy Director
- General Manager
- Manager and Admin
- Deputy Manager
- Senior Assistant Manager
- Assistant Manager
- Executive
- Articled Student

**Business:**
ACNABIN Chartered Accountants deliver a range of services to its clients in private as well as public sectors across the country. Along with national category of service, ACNABIN is also capable of serving international development clients following their own way of regulations.

The services offered are:

- Statutory audit
- Internal audit
- Special audit
- Management audit
- Performance audit
- Financial review
- Accountancy
- Work permits, visa, security clearance of expatriates
- Accountancy and Management Training
- Company Formation and Secretarial Work
- Investigation of Frauds and Irregularities
- Setting up Branch Office and Setting up Liaison Office
- Companies’ registration with Board of Investment, Ministry of Industries, etc.
- Taxation-Individual, Company, Bank, Branch Offices, Liaison Offices
- Bank accounts opening for foreign clients
- Obtaining permission from the central bank regarding inward and outward remittance
- Obtaining trade license, factory license, Import Registration Certificate, Export Registration Certificate, Bonded warehouse facility, VAT registration, Membership of Trade Association/chambers, etc.
- Services for business initiation, drafting rent/lease agreement, recruitments of staff, etc.
- Services relating to fixed assets management, inventory management, etc.
- Services regarding share issue, right issue, initial public offering, prospectus, etc.
- Outsourcing of accounting services, payroll, internal audit, etc.
- Helping clients in adopting international and local accounting standards
- Tax planning and tax management of expatriates
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**Company Logo and Affiliation Logo:**

![ACNABIN Charter Accountants](acnabin_logo.png)

![Bakertilly International](bakertilly_logo.png)
1. Introduction

Universities are one of the best abodes of knowledge. From learning academics to becoming active in economy all happens through one’s tenure in the university period. Students get exposed to higher knowledge along with experience through internship program. Internships are opportunities where students get to see real life impact of the knowledge gathered throughout the years. It’s a way for a student to choose a career and get a glimpse of it. For me, accounting has always been an interest. It’s the language of a business and helps to get a full view of an organization. In accounting field, chartered accountancy holds a high position. So, I opted to complete my internship from ACNABIN Chartered Accountants. My internship period in ACNABIN helped to visualize the real functions and challenges in this industry. I have seen real world impact of my knowledge and learned a lot of new concepts in accounting. I was assigned to such client where they needed to develop an enterprise resource planning (ERP) system and consult on various accounting processes for their business.

Rationale

Accounting is one of the impactful and honored areas in business. Chartered Accountancy here is the top qualification both nationally and internationally. This journey however is a very challenging one. Thus, very small number of students are taking up this career. As Bangladesh is economically growing very rapidly, the need for Chartered Accountants is also growing. Moreover, this profession helps to understand businesses from its core and run strategically in the future. Considering these factors, I feel very interested in this profession.

Working as an intern in ACNABIN I got to learn the core concepts of business and have seen the real-life impact of it in the actual business. Any mistake can hamper the regular business flow and ensuring control and clear accounting flow and boost the business growth. Auditing and regulations for audit creates a foundation for any organization to understand its stand in the market and areas of development. As an Accounting consultant I have closely seen the accounting knowledge of class being implied on daily basis. Surely, my knowledge has been helpful for me and the internship has minimized the gap between knowledge and implication.
This report however will give a clear idea of my understandings and experience. Being this a mandatory requirement for this course I conduct this report and choose the topic accordingly.

**Background**

During my 12 weeks period in ACNABIN I worked in Accounting Consultancy and Internal Auditing section. I have seen the importance of Enterprise Resource Planning (ERP) system and Accounting regulation to follow in a company. Writing a report on our experience during internship is important for this course. Therefore, I decided to complete my report on Accounting consultancy and system development.

**Objective**

- To reflect the importance of ERP systems
- To identify the factors to be considered during ERP system development
- To understand the auditing and internal control aspect for ERP system development

**Scope**

As Bangladesh is technologically still a growing country, the use of software and automatic systems are in great need for many coming years. This report lays down a very primary base for studies in this sector. Many dimensions can be created from this center of discussion.

**Limitations**

- Service to this client was started months before my joining
- Beginner knowledge about internal and external auditing
- A deep knowledge about legal issues of reporting was necessary
- A very limited amount of time for this scale of discussion
- Secrecy and confidentiality of information limits the wider view on the topic

2. Literature Review
ERP systems are changing the working approach of accountants (Bae, 2004) [1]. Previously evaluating the physical documents and findings data with bare eyes have been drastically changed now with the help of ERP systems. Now, records are processed from the starting of purchasing as a raw material to the sales of that product or service. Bae (2004) states that, the Chartered Accounting in this age of business have to understand the technological aspect of accounting data management. Through learning this technical approaches a certified accountant can very logically handle the business needs of an organization and plan for meeting their end goals. For instance, older trends of internal control do not apply in today’s business, thus accountants could assist in building the new ERP model and save costs in places needed be and maximum the growth of the business.

In Chartered Accountants firms, various industries and companies approach for developing a customized ERP system for them. Garments industries have a different inventory management and financial target than a construction-oriented company. Thus, the same target being profit maximization and business growth; the development of ERP system remains different. Here, the accounting significance of ERP comes into play. The accounting consulting team prepares the data flow within the company in association with the working accounting and supply chain team in the company. This evidently reflects that the accountants should highly invest in learning the technical feature of ERP systems. In the long run this ERP system can help to take thoughtful and effective measures within the company. Though, in times the auditors presented the issue of not having full independence through ERP systems but this totally will be eradicated through active discussion with the owners and formulating effective auditing rules from the accounting boards.

Bae (2004) says, developing an ERP system for prevailing companies can many times mean the re-engineering of business processes and documentations. Development of this database primarily starts with the recording of each and every transaction of purchase and sales to salary and Vat-Tax payments. This development aims to analyze the overheads of any production or service, departmental division of projects, planning costs for the future, determining the major cost and revenue heads, etc. very influential factors of a business. A full view of the organizational mechanism should be in head in formulating the ERP. All the departments of an organization, namely – Finance, Human Resource, Supply Chain, Sales and Marketing all are going to have a
partial access to their necessary data. The Managers and Departmental heads are going to have are going to have a full access, since they need to make future predictions and decisions.

In organizations the aim of Accounting remains to document and reflect the actual standing of the organization. Using those data, the management decides where to take precautions and where to explore the opportunities. The ERP comes in handy just then to organize those data and present the real scenario of the organization. This makes the decision making very efficient.

Chen, Shaio, Chiu and Pai (2011) states, with the use of ERP systems, technology takes the previously used repetitive jobs of accounting operations. Through effective installation of ERP model, the accuracy of data increases, decision making becomes more growth friendly and the reports are very quickly generated whenever needed. The task of accountants remains to taking more growth friendly decisions and avoiding mistreated cost heads, since the data resources are visible to the general ledger, sub ledger and individual transaction levels. Monitoring the unnecessary costs and redesigning the financing process could help the organization abide the government rules and maximize the profit gain. Auditing also gets quite fast for the automatic process of the data.

Sadr, Chofreh, Hosseini and Sulaiman (2013) says, within an organization, there are mainly 4 dimensions through which the ERP is utilized, each dimension has 3 levels of use of data. The dimensions are Operations & Logistics, Finance, Human Resource and Sales & Marketing; whereas the levels are strategic, tactical and operational. In operation & logistics tracking the production needs according to the sales and profit target is the strategic decision which can be easily derived and decided from the ERP data. The tactical level decides from whom to order and decide the price the company is willing to pay. Tracing the previous prices and the market prices are the factors here. Accessing the ERP from across the departments and having the understanding of the needs of production all over the branches is the operations level benefit of ERP.

Sadr, Chofreh, Hosseini and Sulaiman (2013) also states that, for the Financial use of ERP, the strategic level leads to faster decision making of where to spend and from where to finance. The financial alternatives can be easily predicted from the data retrieved from the ERP. Here, the accounting documentation and decision formulas create a fast presentation of the data. For tactical level, the managers can decide the daily and periodical cash use and effectively save the standings of the company in the near future. That is, a logical approach of spending cash for required needs.
and managing for the future becomes very organized through the use of ERP. The operational level use of ERP for Financial decisions is structuring down the Financial importance of tasks within the organization and allocating the daily expenditure on them. In other words, understanding the importance of cost and revenue heads through analyzing the ERP data and allocating payment models accordingly. Similar, importance of ERP for Human resource and Marketing are also experienced within organizations. This evidently represents the maximum importance of Enterprise Resource Planning (ERP) systems in Accounting and Business Growth.

It is evident that, there are major scopes where technology can assist the accounting industry to create efficient ways of record keeping, decision making and growing in business.

3. Methodology

This report mostly covers qualitative data that are necessary for the topic. Data has been collected from primary and secondary sources. For primary information ACNABIN has been the single source. Data that could be shared by the supervisors and staffs are taken into consideration. The work procedure involved during the internship period has helped in gathering some information. The major source of data has been the secondary data sources namely – online journals, book chapters and reports. Besides, discussion with team members has assisted in clear understanding of the topic.

Discussion in this report is supported by the analysis and utilization of those collected information. Papers written by various scholars on the working mechanism and importance of ERP systems in business are collected from renowned research work publishing websites. Those Literature concepts have been reviewed and compared with the ongoing internship experience. The general impact of the ERP systems has been sorted from the secondary data sources and discussed in accordance with the scenario in the real-world business.

4. Accounting Consultancy and System Development

Accounting Consultancy is the type of service firms provide to business owners and administrations for management purpose and business development. Starting from record keeping
policies to control systems and tax management, accounting consultancy topic covers a vast area of business issues. Companies hire these consultants to create compliance with the national and international business practices. In many cases, it’s the legal aspect that makes this company maintain a certain standard. Whereas, owners’ personal interest of higher income and business development also works as a factor to consult accounting experts.

Technology has changed many industries. Accounting is one of them. Previously, manual recording of transactions and physical calculations were very timing consuming and took years to present useful data. Now, things happen quite instantly. Data is recorded in computers through QR or bar code readers and advanced ERP modules. This ERP systems needs to aligned with a company’s target to present meaningful data.

ERP Development – At the initial position the targets for which an ERP is required need to be specified. That is, the goal of the ERP system should be identified. There are certain factors that influence the targets: firm size, industry category, ownership criteria, time span, etc. are many of the few.

Firm size is the aspect which determine whether the company is in medium local, national or multinational level. A medium sized local firm would not need a very complex and highly maintained ERP system. The time and cost allocation for this type of ERP development and
installment can be comparative lower than the others. For national level companies there should be a larger amount of cost and time investment. That is, a widely accepted ERP system has to be implemented and customized according to the organizational needs. For Multinational, globally tested and accepted ERP systems are maintained. Besides, the revenue size of a company also is an indicator of firm size. Thus, the bigger and complex the company functions the developed the ERP system should be. So, this the initial consideration for target setup.

Industry category is another important aspect that drives the goals of an organization. Such industries are – Fast Moving Consumer Goods (FMCG), Construction, Consulting, Agriculture, Telecommunications, Information Technology, Education, etc. Here, each industry has different sets of priorities and targets. So, dividing in basic production and service-based industry the ERP system faces a lot of customization that needs to be added while development.

Ownership criteria is another crucial factor that determines the goals of an organization. Sole Proprietorship companies have little to no extra customization for ownership model. Partnership business has a very complex set of considerations while deciding the targets. Partners may have different behaviors of withdrawing the money from the company, splitting at any period of time, investment type, etc. These issues need to kept in mind while shaping an ERP model for individual company.

The time of operation when a company decides to implement an ERP system is also important for deciding the goals of setting an ERP model. If a company runs for more than a decade then decides to install a resource planning system then it would be very lengthy process to organize the previous data and financial standings of the company. Whereas if a company decide to install an ERP system from the very beginning of its growth then within a short period of time the system can be built. So, taking these 4 afore mentioned aspects into consideration the goal of setting an ERP system for a company can be derived.

After setting the goals the basic flow of the business system can be prepared teaming up with the owners, managers and the accounting consultants. This framework will create an overview of the ERP system. That is, all the minor and major tasks and flows of the organization should be taken into consideration. The link of works should be clearly structured. That is, a sale in the front desk is reducing an inventory, a salary payment at the accounts is reducing the cash or bank balance
of the company, etc. items need to be interlinked. Creating accounts heads and codes are the particular tasks that should be performed at this stage of ERP development.

Developing the demo version of ERP with the help of Technical team is the third step here. A beta version can be alternatively used during this period to determine whether the ERP is running as expected or not. The security issues should also be kept in notice during this period. Any possible complain and confusion is an opportunity during this period to build the ERP system stronger. Consultation with expert individual should also be done to thoroughly check the system. For the later periods, the ERP should be kept in observation for minimum of a financial year.

Accounting significance of ERP – Previously accountants and auditors both internal & external of any organization had to go through a rigorous process of finding information in physical records. This was a very time consuming and inefficient manner of getting the work done. Now ERP systems have changed the scenario. Now data relevant to decision making are available in a company server. Having customized access, different layer of users gets to use data according to their level of job. Taking real and influential decisions are now the major job of the accountants and managers.

Maintaining an ERP helps in improving the purchase plan and overall cost reduction process. Better and prompt financial decisions can be taken for financial functions such as investing, taking loans, using cash, payment of suppliers, etc. Availability of enough fund will be easily visible, so prompt action of investment can be taken. Taking loan from the reasonable source will be reflected though the ERP. That is, banks from which loans are taken and which have the potential to increase the amount for a reasonable trade off can be easily determined. Smart use of cash will also be followed since the cash availability will be reflected by the ERP system. Besides, which suppliers are to be paid first and which can hold on can be decided through the help of ERP.
5. Internship Experience

I have worked in ACNABIN, Chartered Accountants during my internship program. My client was an Architecture and Construction industry leader company located at Banani. During my period here I have understood the importance of teamwork and knowledge sharing for a successful completion of a task. Handling accounting information and taking decisions are a crucial factor for any company, so without a combined decision it is very much risky. Becoming efficient in one’s work is another aspect I have learnt. There are deadline and payments that depends on a problem solving. So, delivering information or report within a particular time is very important. An auditor or accounting consultant should have a thorough understanding of the technology for serving the industry in this era. Accounting and IT knowledge are parallelly important in this profession. My major lessons have been:

- Being accountable for my own job and assignment
- Working on solo and team task according to the target
- Taking decision and being responsible for self
- Interact with professional admin and managerial personnel
- Being punctual on a daily basis
- Implicate academic knowledge analyzing the practical situations

I had certain jobs assigned to me during the internship period. Those responsibilities were:

- Checking daily accounting documents and ensuring their dates, approvals and controls
- Checking advance parties and their pay backs
- Journalizing monthly entries for different projects
- Preparing monthly and annual Bank reconciliation
- Recording and reporting receivables or payments amounts for parties and clients
- Thoroughly check vouchers with supporting documents
- Find observations for accounting process development
- For an external audit assignment, the task was to check wastage materials
- Giving clearance of the disposal
- Preparing Ledger entries from monthly journals and finally creating them into Financial Statements
6. Conclusion

This report presents the importance of technology in accounting industry. The factors needed to be considered for developing a suitable Enterprise Resource Planning (ERP) system. This report also reflects an internship experience at ACNABIN, Chartered Accountants. Exposure to one of the top firms under Institute of Chartered Accountants Bangladesh (ICAB) has given me a closer view to the accounting industry in Bangladesh. Although there are noteworthy firms servicing in this market but the quantity and quality of the firms should be increased. Students need to participate in this profession to make ourselves prepared for the coming challenges and rises in this economy. Without active participation of all it is tough to uphold the strength of our business in the global scale.
7. References


4. Audit Practice Manual by Institute of Chartered Accountants Bangladesh

5. ACNABIN Website: https://www.acnabin.com/