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Determination of audit procedures and coordinating audit work. Honesty. An

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Auditor must have impartial attitude and should be free from any interest. He should be honest and sincere to his work and he should do his work without any bias and prejudice. Secrecy. An Auditor should keep confidential all the information acquired by him during his audit.

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Auditing: Principles and Techniques

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What is the principles and techniques of auditing

1. Examination Of Record :- This technique is commonly used by the auditors, The inspection of books and documents is...
2. Inquiry :- The auditor can also use the technique of

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inquiry. He can get the information from resource persons inside... 3. ...

What is the principles and techniques of auditing

Techniques of Auditing. 1. Inspection.
a. Documents and records: b. Physical Verification; 2. Observation; 3. Inquiry

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and Confirmation; 4. Computation; 5. Analytical Procedures

Techniques of Auditing - Inspection, Observation, Enquiry ...

Report any unresolved diverging opinions between the auditee and audit team; Ensure communication is

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truthful, accurate, objective, timely, clear, and complete; 3. Due Professional Care. Exercise due care based on importance of task and confidence placed in you by audit client; Make reasoned judgments in all audit situations; 4. Confidentiality

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Audit Principles - Whittington & Associates

Basic Principles Governing an Audit
Auditing is a systematic and scientific procedure of inspection of the financial statements of an organization. And like any scientific procedures, the audit also has certain principles and rules

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that govern it. These principles are the Standards of Auditing or the Auditing and Assurance Standards (AAS).

Basic Principles Governing an Audit:
Documentation and ...

Reconciliation is a technique used by an Auditor to know the reason of

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differences in balances. For example, to know the difference in the bank book of the client and the bank balance as appeared in the bank statement or pass book, the Auditor prepares the reconciliation statement. The same method may be used for debtors, creditors, etc.

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lucid language this book caters to the requirements of undergraduate the generally accepted auditing standards gaas are

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He is the author of 10 Key Techniques

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to Improve Team Productivity and Using Surveys in Internal Audits, both published by the IIA Research Foundation. He has also written articles and book chapters on whistleblowing programs, international auditing, mentoring programs, fraud, deception, corporate social

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Generally accepted auditing standards (GAAS) are a set of principles that auditors follow when reviewing a company's financial records. GAAS

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