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CHAPTERS IN 4 HRS

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19011 2018 - Guideline
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Internal Quality Audit
(*IQA*) Explained 10

Steps For Planning an

Audit ~~Accounting for~~

~~Beginners #1 / Debits~~

~~and Credits / Assets =~~

~~Liabilities + Equity~~

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Guidelines for auditing
management systems -
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Audit Procedures |

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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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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 inquiry. He can get the information

from resource persons inside... 3. ...

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Principles And

**What is the principles
and techniques of
auditing**

Techniques of Auditing.

1. Inspection. a.

Documents and records:

b. Physical Verification;

2. Observation; 3.

Inquiry and

Confirmation; 4.

Computation; 5.

Analytical Procedures

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**Techniques of And
Auditing - Inspection,
Observation, Enquiry**

...

Report any unresolved diverging opinions between the auditee and audit team; Ensure communication is truthful, accurate, objective, timely, clear, and complete; 3. Due Professional Care.

Exercise due care based

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on importance of task
and confidence placed
in you by audit client;

Make reasoned
judgments in all audit
situations; 4.

Confidentiality

Audit Principles -

Whittington &

Associates

Basic Principles

Governing an Audit

Auditing is a systematic

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

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Documentation and ...**

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

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pass book, the Auditor prepares the reconciliation statement.

The same method may be used for debtors, creditors, etc.

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language this book
caters to the

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He is the author of 10

Key Techniques to

Improve Team

Productivity and Using

Surveys in Internal

Audits, both published

by the IIA Research

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chapters on

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deception, corporate

social responsibility,

and behavioral profiling.

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records. GAAS helps to ensure the accuracy, consistency, and...

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