

Download Auditing : Integrated Concepts And Procedures

An audit is a systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern. Standards. The PCAOB establishes auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. Standards. The PCAOB establishes auditing and related professional practice standards for registered public accounting firms to follow in the preparation and issuance of audit reports. Continuous auditing is an automatic method used to perform auditing activities, such as control and risk assessments, on a more frequent basis. Technology plays a key role in continuous audit activities by helping to automate the identification of exceptions or anomalies, analyze patterns within the digits of key numeric fields, review trends ...