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This technique is commonly used by the auditors, The inspection of books and documents is... 2.

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The auditor can also use the technique of 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 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 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

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 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 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.

Auditing - Audit Techniques - Tutorialspoint

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Generally Accepted Auditing Standards (GAAS) Definition

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