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auditing in the chapter (theoretical aspects, assurance, attestation, etc.) tries to provide a carefully balanced presentation of auditing theory and practice, similar to that in the following chapters.

AN INTRODUCTION TO AUDITING AND ASSURANCE

services to his varied clients. The guidance is contained in a set of rules usually ... AUDIT AND ASSURANCE The need for strict adherence to ethical rules and guidance on independence, ... FUNDAMENTALS AND PRINCIPLES OF AUDIT. FUNDAMENTALS AND PRINCIPLES OF AUDIT. and. After studying this chapter, readers will be able to: Federation.

FUNDAMENTALS AND PRINCIPLES OF AUDIT

The audit or review of financial statements is a systematic process designed to identify instances of material misstatement in the financial statements. Extensive auditing and assurance standards and legislative requirements set the framework and minimum requirements for financial statement audits and reviews.

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