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Principles of accounting chapter 17

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An audit report with (1) an unmodified (unqualified) opinion and (2) no additional matters emphasized, for example, a change in accounting principles, beyond the information required in all audit reports. Note that while this term is frequently used in practice, the AICPA no longer formally uses it in its standards.

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CHAPTER 17. Auditors' Reports. Review Questions. 17 – 1 The sections of the standard audit report for a nonpublic company are: (1) introductory section (which does not have a section title), (2) management ' s responsibility for the financial statements, (3) auditor ' s responsibility, and (4) opinion.

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CHAPTER 17 Auditors' Reports

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General principles The auditor should follow certain general principles in the conduct of an external audit. Compliance with applicable ethical principles, i.e. the IFAC Code of Ethics for Professional Accountants and the ethical pronouncements of the auditor's professional body, e.g. the ACCA's Rules of Professional Conduct.

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Audit engagements

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### Principles Of Auditing Chapter 17 Solutions

1. The financial statements are presented in conformity with generally accepted accounting principles, including adequate disclosure. 2. The audit was performed in accordance with generally accepted auditing standards and there were no significant scope limitations preventing the auditors from gathering the evidence necessary to support their opinion.

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Principles of External Auditing has become established as one of the leading textbooks for students studying auditing. Striking a careful balance between theory and practice, the book describes and explains, in non-technical language, the nature of the audit function and the principles of the audit process.

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### Principles of External Auditing, 4th Edition | Wiley

Description. This text offers a structured approach to principles of auditing using International Standards on Auditing as its basis. Written by a team of influential professional auditors with a wealth of teaching experience this book provides a real world perspective on current auditing practices with coverage of cutting edge developments and techniques.

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