

## **AUDITING AND ASSURANCE SERVICES STUDY GUIDE**



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### **Continuous auditing Wikipedia**

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, and test controls, among other activities.

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### **Internal audit Wikipedia**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal auditing is a catalyst for improving an

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Quality Assurance The system by which the laboratory can assure outside investigators that data are of known quality. Quality control is only one part of quality

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### **The Institute of Internal Auditors**

The Institute of Internal Auditors is an international professional association headquartered in Lake Mary, Fla. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.

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### **Integrating SOX 404 Internal Controls Auditing into ISO9001**

Integrating Sarbanes-Oxley Act Internal Controls Auditing into an ISO9001:2008 Quality Management System by Dexter Hansen

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### **Forensic Accounting and Financial Fraud in Nigeria An**

International Journal of Business and Social Science Vol. 4 No. 7; July 2013 281 Forensic Accounting and Financial Fraud in Nigeria: An Empirical Approach

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