

# Auditing principles.

## Prentice-Hall - What is an Audit?



Description: -

-Auditing principles.

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Notes: Previous ed. 1961.

This edition was published in 1970



Filesize: 46.76 MB

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### Basic Principles Governing an Audit: Documentation and Confidentiality

We might have changed the people, but the same flawed methods will be in place. Recently Issued AICPA Standards , Auditing Accounting Estimates and Related Disclosures , Audit Evidence , Amendment to the Effective Dates of SAS Nos.

### Generally Accepted Auditing Standards

Internal Audit is subject to the IIA Quality Assurance and Improvement Program, which is an independent evaluation of our conformance with the Definition of Internal Auditing and the International Standards and an evaluation of whether internal auditors apply the Code of Ethics.

### Audit and Assurance: 5 fundamental principles in Auditing globally followed

People are the conduit through which we learn about the process. In other words, they should have adequate evidence to support it.

### Auditing Principles

They will certainly be audited and may even act as auditors themselves. A first-party audit is an internal audit conducted by auditors who are employed by the organization being audited but who have no vested interest in the audit results of the area being audited. Auditors certainly have opinions and most have valuable experience in the industries they audit.

### Audit and Attest Standards, Including Clarified Standards

Honesty An Auditor must have impartial attitude and should be free from any interest.

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