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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

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Basic Principles Governing an Audit Auditing is a systematic and scientific procedure of inspection of the financial statements of an

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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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He is the author of 10 Key Techniques to Improve Team Productivity and Using Surveys in Internal Audits, both published by the IIA Research Foundation. He has also written articles and book chapters on whistleblowing programs, international auditing, mentoring programs, fraud, deception, corporate social responsibility, and behavioral profiling.

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