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(1 = the audit procedure; 2 = the reason for the audit procedure; 3 = the assertion). If the above mentioned procedure is written as 'The auditor will check a sample of items from the inventory

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sheets to the raw material inventory', it is incomplete as it does not mention why the audit procedure is being performed.

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ACCA old paper 3.1

This question paper must not be removed from the examination hall. AA The Association of Chartered Certified Accountants AA ACCA. 2 Section A - ALL 15 questions are compulsory and MUST be attempted ... audit partner A 1, 2 and 3 B 1 and 2 only C 2 only D 3 only. 3 [P.T.O.]

Applied Skills - ACCA Global

The Association of Chartered Certified Accountants AAA INT ACCA EN. 2 ... 3 [P.T.O. Exhibit 1 - Email from audit engagement partner To: Audit manager From: Carol Morgan, Audit engagement partner ... provided by the finance director. The audit working papers conclude that the fraud is immaterial and no further work is needed.

AAA - INT - ACCA Global

Quick ratio $2,750 / (1,970 + 810) = 0.99$ $(3,670 - 1,330) / 1,190 = 1.97$ (c) Audit risks and auditor's response Audit risk Auditor's response During the year, Darjeeling Co has spent \$0.9m on developing new product lines, some of which are in the early stages of their development cycle. This expenditure

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