

Principles Of Auditing And Other Assurance Services 17th Edition

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4. AUDITING STANDARDS

INTOSAI - Auditing Standards (Chapter 1, paragraphs 103 and 104) states that “ “The basic principles for auditing standards are basic assumptions, consistent premises, logical principles and requirements which help in developing auditing standards and serve the Auditors in forming their opinions and reports, particularly

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INTERNATIONAL STANDARD ON AUDITING 200 OBJECTIVE ...

AUDITING International Standard on Auditing (ISA) 200, “Objective and General Principles Governing an Audit of Financial Statements” should be read in the context of the “Preface to the International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services” which sets out the application and authority of ISAs

CHAPTER 2 Professional Standards

2-1 The Sarbanes-Oxley Act of 2002 created the PCAOB and gave this body authority to develop auditing standards for the audits of public companies The AICPA has the authority, based on general acceptance (and adoption by state boards of accountancy and other regulatory bodies), to develop auditing standards for audits of nonpublic companies

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AICPA Professional Standards: U.S. Auditing Standards as ...

Auditing Interpretations AU Appendix F Revision of AU Appendix F, Other Auditing Publications, as revised by the AICPA Audit and Attest Standards staff PC 110 Deletion of PCAOB Release No 2003-006, Establishment of Interim Professional Auditing Standards, as amended by PCAOB Release No 2003-026, Technical Amendments to

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from assignment to follow-up