

# Basic Auditing Concepts

## 3. Which is better audit evidence?

- a. *You read the policies and procedures manual of the registrant regarding their procedures in place to comply with PRC-005-01\_\_\_?*
- b. *The Compliance Manager of the registrant brags in an interview that the registrant's procedures are so sound and controls so strong that "we can't have an instance of non-compliance in this area and I'll bet you lunch on it" \_\_\_\_?*

# Statement Of Basic Auditing Concepts

**Brenda Porter, Jon Simon, David  
Hatherly**



## Statement Of Basic Auditing Concepts:

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**EBOOK: Auditing and Assurance Services** Cornelia Crous,Jana Lamprecht,Aasmund Eilifsen,William Messier Jr,Steven Glover,Douglas Prawitt,2012-03-16 Auditing Assurance Services First South African Edition combines a genuine international perspective with South African examples and coverage of the landmark changes within the South African auditing environment Key features include South African content The authors weave regionally specific content and examples throughout the text and cover the changes to the regulatory and corporate governance environment in South Africa International perspective Professional practice and regulation all over the world is driven by international events and initiatives The clarified ISAs are fully integrated into the chapters with international real world cases used to illustrate concepts and application Systematic approach The text gives students a deep understanding and working knowledge of fundamental auditing concepts and how they are applied The core foundation of the text and its focus on critical judgements and decision making processes prepare students for today s complex and dynamic audit environment Student engagement A student friendly writing style and a variety of real life examples make the text easily accessible Each chapter ends with a comprehensive variety of materials to apply and test students understanding of acquired knowledge

Value-for-money Audit Evidence D. M. Barnes,Canadian Institute of Chartered Accountants,1991

**Modern Auditing and Assurance Services, Google eBook** Philomena Leung,Paul Coram,Barry J. Cooper,2012-02-02 Modern Auditing and Assurance Services 5th edition has been thoroughly updated in accordance with the Clarity Auditing Standards and presents a current and thorough coverage of audit and assurance services The increased focus on contemporary audit practice including professional ethics and ethical competence governance and professional independence and changes in legal liability for the audit profession will equip students with the necessary knowledge and skills required by the profession

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