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The external auditor should consider the activities of internal auditing and their effect, if any, on external audit procedures. B. The external auditor should obtain a sufficient understanding of internal audit activities to assist in planning the audit and developing an effective audit approach.

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answer, refer to the specific ARM components operationalized in the study and give one example of. each. 5 credits The findings show that audit adjustments vary systematically, as proposed by the audit risk model. Specifically, the integrity and competence of the client's management and

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economic position (IR), and.

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2. Consider whether audit strategy and audit plan needs revision. 3. Perform further audit procedures to re-evaluate amount of possible misstatement. 4. Should not assume that it is an isolated instance. (b) Immaterial fraud: If the misstatement in financial statements is immaterial, the auditor need not further investigate the matter.

QUESTIONS AND ANSWERS Auditing Homework and Assignment Help

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The most prominent and widely used audit theory is the agency theory. Consequently, chapter three will focus on discussing issues that arise from the principal-agent relationship. Before that the framework for audit theory is presented next. 2.2 The role of the audit In the previous section four theories of auditing were presented. Related, and to

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AUDITING THEORY MCQ BY SALOSAGCOL CHAPTER 1 1. Broadly defined, the subject matter of any audit consist of a. Financial statements b. Economic data c. Assertions d. Operating data 2. An audit of financial statements is conducted to determine if the a. Organization is operating efficiency and effectively b.

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Distinguish between different theories of audit services including Agency theory. o Agency theory: Viewed as contracts in which groups make contribution. Auditor is principal for third parties and management. o Inspired confidence theory: Demand service is consequence of participation of stakeholders (3rd party) in company.

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