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Principles of Auditing & Other Assurance Services

Chapter 11 - Accounts Receivable, Notes Receivable, and Revenue 11-1 ... 11-2 The audit of revenue and receivables is of significant audit risk because (1) overstatement of revenue ... To overstate revenue the following techniques might be used by Processing Solutions' management (only two required): 1. Recording of fictitious contracts ...

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CHAPTER 11 Accounts Receivable, Notes Receivable, and Revenue

1 - 11 Sometimes auditors will face situations where no standard audit procedure exists, such as the example from the text of verifying the inventory of reindeer. Such circumstances require that the auditor possess creativity and innovation when planning and administering audit procedures where little or no precedent exists.

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Chapter 11 Ans | Audit | Internal Control

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11.1 Auditing an AIS effectively requires that an auditor have some knowledge of computers and their accounting applications. However, it may not be feasible for every auditor to be a

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