

LECTURE 1: AN INTRODUCTION TO ASSURANCE AND FINANCIAL STATEMENT AUDITING

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Objective

- Understand the role of auditing
- Understand the relationships among auditing, attestation, and assurance services
- Know the basic definition and three fundamental concepts of a financial statement audit.
- Be able to describe the basic financial statement auditing process and the phases
- Be familiar with a five-component model of business processes (or cycles)

An Introduction To Auditing And Assurance

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