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Auditors should exhibit competence, derived from the acquired qualifications, training and practical experience.. It explains the fundamental concepts of auditing and takes the reader through the various stages of the audit process.. Principles of External Auditing has become established as one of the leading textbooks for students studying auditing.. 1 Introduction 1 1 2 What is an audit? 2 1 3 Types of audit 3 1 4 Auditing vs Accounting 8 1.. Striking a careful balance between theory and practice, the book describes and explains, in non-technical language, the nature of the audit function and the principles of the audit process.. Viii PRINCIPLES OF EXTERNAL AUDITING 9 6 Summary 375 Self-review questions 377 References 377 Additional reading 378 10 Internal Control and the External Audit 381.. 5 Why are external fi nancial statement audits needed?Read Download Principles of External Auditing (Brenda Porter ) PDF Online Ebook Free Download Here This book provides a comprehensive and exacting introduction to the principles and practice of external auditing.

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