

International auditing standards – Examen 2013

- 3 Phases in risk assessment and how are they complementary?
- Case: qualified opinion or disclaimer of opinion?
- Is an improved audit report a good idea?
- What is the auditor's responsibility when it comes to fraud? What in case where management adapts misstatements and what if they don't?

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- subsequent event
- quality control on level of audit firm: objectives
- analytical procedures in planning phase
- assessment of internal auditor's objectivity

