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following account  
balances:

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**State Audit Case**

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## **Study And Solutions**

Case Study 1: As a result of work undertaken during the planning stage and audit evidence collected for the tests of controls stages of the audit, Robert Smith has determined that there is a low risk of material misstatement (low inherent and control risk) for the following account balances:

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## **Case Study: Auditing And Assurance : Quality Solution**

of the audit process. This casebook contains a collection of 49 auditing cases plus a separate learning module about professional judgment that allow the instructor to focus and deepen students' understanding in each of the major activities performed during the conduct of an audit.

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Cases expose students to aspects

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audit case study. show that the loss suffered by the claimant was reasonably foreseeable. In the case of Hedly Byrne and Co vs Hedler and Partners Ltd, where there was a special relationship between parties, there could be

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a duty of care for financial loss caused by a negligent misstatement.

However, there was a valid disclaimer as the advice given by Heller was headed without responsibility and the defendant was not liable.

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... The first article in this series of two on Paper P7 case study questions discussed question style, what to look for in the requirements, how higher-level skills are tested, and the meaning of professional marks within a question requirement. This second article goes through part of a typical Section ...

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## **Audit and assurance case study**

### **questions | ACCA ...**

1. INTRODUCTION. The objective of this case study is to reinforce the messages contained in the Audit Planning & Risk Assessment Guide through the completion of a practitioner based case study that will cover the following key stages in the audit planning and risk assessment cycle:

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Identification of the Audit Universe and related objectives;  
Identification of specific risks, the measurement of these risks and how this can be used to focus audit activities on high risk areas;

## **CASE STUDY AUDIT PLANNING & RISK ASSESSMENT 1. INTRODUCTION**

Case Studies Case  
Study #1 SOX  
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Compliance - Auditing  
Expertise and  
Resources Provided to  
a Pharmaceutical  
Company. An SEC-  
registered  
pharmaceutical public  
company and large  
accelerated filer with  
revenue increases from  
approximately \$150  
million to \$600 million  
in 3 years required  
additional internal  
auditing expertise and  
resources to meet new  
and changing

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compliance and  
internal control ...

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physique — and senior management. The primary mission of exterior auditors is to offer an unbiased feeling to the organization's economic statements, annually.

## **Case Study On Internal Controls And Risk Based Audit ...**

CASE STUDIES Case Study 1: Auditing Entity-Level Controls Page 4

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The increase in large-scale financial failures, scandals, and bankruptcies since 2002 was the catalyst for several countries to pass or expand regulations to help restore investor confidence. These regulations

## **Case Study 1 Auditing Entity-Level Controls**

Case Studies. A collaborative effort of

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the Anti-Fraud Collaboration, these case studies are educational tools for all members of the financial reporting supply chain, as well as students. Participants in case study teachings start with a hypothetical scenario about a fictional company dealing with a fraud. Guided by an instructor, they then discuss what could have been done to

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address the situation.

## **Case Studies | The Center for Audit Quality**

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undertook a comprehensive evaluation of the existing incumbent vendor along with all the leading GRC platform vendors.

## **Case Studies: Internal Audit Solution for a Global Bank ...**

Discuss audit procedures regarding risk related to management override.

1. Consider presence of

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fraud risk factors 2.  
Consider controls over journal entries and other adjustments 3.  
Consider lack of audit trail in case of IT environment 4. Give particular consideration to those journal entries which involve: - Rounds sums

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