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projection is prepared on the basis of hypothetical assumptions about future events and management actions which are not necessarily expected to take place. 1.1.5 Audit and assurance

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reports The need for assurance reports is increasing because for example,

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engagement and other audit and assurance issues in the context of best practice and current developments.

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The standard of the paper was  
assessed as average. It was not a

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difficult paper. It however examined most of the learning outcomes of the syllabus. The relevant verbs used included assess, discuss and contrast.

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According to Auditing and Assurance

*Page 34/39*

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Services, it can be described as trusting in the management of the company but verifying the information they provide is accurate. (p.145).

(p.145). The biggest benefit of an audit service is that an audit is an in-depth look at a company's financial statements by a licensed CPA,

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providing the reasonable ...

N. Schmidt Advanced Auditing Task  
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The Advanced Audit and Assurance  
subject provides a body of knowledge  
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engagements. The subject provides an insight on audit and assurance processes, the methodologies and procedures. It also examines the objectives of assurance engagements and current and future developments in assurance engagements.

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These areas also form the basis of the professional level Advanced Audit and Assurance paper (P7) which places greater emphasis on the other non-audit assurance assignments. The concept of audit and other assurance

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