

2007年cpa审计英语辅导讲义(二) PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/448/2021_2022_2007_E5_B9_B4cpa_c45_448675.htm Examples for audit report (1) Standard unqualified report Independent Auditor ' s Report To: Board of Directors and Stockholders ABC Company We have audited the accompanying balance sheet of ABC Co., Ltd. (“ the Company ”) as of December 31, 2006, and the related statements of income and cash flows for the year then ended. These financial statements are the responsibility of the Company ' s management. Our responsibility is to express an audit opinion on these financial statements based on our audits. We conducted our audits in accordance with the Independent Auditing Standards for Certified Public Accountants. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion. In our opinion, the financial statements give a true and fair view(or are presented fairly, in all material respects,) the financial position of ABC as of December 31, 2006 , and the results of its operations and its cash flows for the year then ended in conformity with the requirements of both the Accounting Standard for Business

Enterprises and other relevant financial and accounting laws and regulations promulgated by the State. Zhang Hua, CPA February 26, 2007 (2) Unqualified with additional explanatory language

Independent Auditor ' s Report To: Board of Directors and Stockholders ABC Company We have audited the accompanying balance sheet of ABC Co., Ltd. (“ the Company ”) as of December 31, 2006, and the related statements of income and cash flows for the year then ended. These financial statements are the responsibility of the Company ' s management. Our responsibility is to express an audit opinion on these financial statements based on our audits. We conducted our audits in accordance with the Independent Auditing Standards for Certified Public Accountants. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion. In our opinion, the financial statements give a true and fair view(or are presented fairly, in all material respects,) the financial position of ABC as of December 31, 2006 , and the results of its operations and its cash flows for the year then ended in conformity with the requirements of both the Accounting Standard for Business Enterprises and other relevant financial and accounting laws and regulations promulgated

by the State. In the course of our audit, we have reminded the management that, due to the sharp price decline in the stock market since January 2003, an investment loss totaling RMB5 700 000 would be incurred if the short-term equity securities held by your Company were sold out on March 10.

Zhang Hua, CPA February 26, 2007 (3)

qualified opinion Independent Auditor ' s Report To: Board of Directors and Stockholders ABC Company We have audited the accompanying balance sheet of ABC Co., Ltd. (" the Company ") as of December 31, 2006, and the related statements of income and cash flows for the year then ended. These financial statements are the responsibility of the Company ' s management. Our responsibility is to express an audit opinion on these financial statements based on our audits.

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