

审计考试中用到的英文单词注册会计师资格考试 PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/520/2021\\_2022\\_\\_E5\\_AE\\_A1\\_E8\\_AE\\_A1\\_E8\\_80\\_83\\_E8\\_c45\\_520438.htm](https://www.100test.com/kao_ti2020/520/2021_2022__E5_AE_A1_E8_AE_A1_E8_80_83_E8_c45_520438.htm) 1.audit 审计

2.attestation 鉴证 3.credibility 可信赖程度 4.audit of financial statements 财务报表审计 5.agreed-upon procedures 执行商定程序 6.high levels of assurance 高水平保证 7.compilation 编制

8.reliability 可靠性 9.relevance 相关性 10.professional skepticism 职业谨慎 11.objectivity 客观性 12. professional competence 专业胜任能力 13.Senior/CPA-in-charge 项目经理 14.audit

engagement letter 业务约定书 15.recurring audit 连续审计 16.the client 委托人 17.change CPA 更换注册会计师 18.the existing CPA 现任注册会计师 19.the successor CPA 后任注册会计师 20.the preceding CPA 前任注册会计师 21.issue the audit report 出具审计报告 22.expert 专家 23.the board of directors 董事会 24.knowledge of the entity ' s business 了解被审计单位情况 25.assess material misstatement risks 评估重大错报风险 26.determine the nature , timing and extent of the audit procedures 确定审计程序的性质、时间和范围 27.a general knowledge of - 初步了解——的情况 28.a more knowledge of 进一步了解的情况 29.the prior year ' s working papers 以前年度工作底稿 30.minutes of meeting 会议纪要 31.business risks 经营风险 32.appropriateness 适当性 33.accounting estimate 会计估计 34.management representations 管理层声明 35.going concern assumption 持续经营假设 36.audit plan 审计计划 37.significant audit areas 重点审计领域 38.error 错误 39.fraud 舞弊 40.modified or additional procedures 修改或追加

审计程序 41.misappropriation of assets 侵占资产 42.transactions without substance 虚假交易 43.unusual pressures 异常压力 44.the suspected noncompliance 涉嫌存在违法行为 45.materialiy 重要性 46.exceed the materiality level 超过重要性水平 47.approach the materiality level 接近重要性水平 48.an acceptably low level 可接受水平 49.the overall financial statement level and in related account balances and transaction levels 财务报表层和相关账户、交易层 50.misstatements or omissions 错报或漏报 51.aggregate 总计 52.subsequent events 期后事项 53.adjust the financial statements 调整财务报表 54.perform additional audit procedures 实施追加的审计程序 55.audit risk 审计风险 56.detection risk 检查风险 57.inappropriate audit opinion 不适当的审计意见 58.material misstatement 重大的错报 59.tolerable misstatement 可容忍错报 60.the acceptable level of detection risk 可接受的检查风险 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)