

ACCA : Other notforprofit organizations09年ACCA_CAT考试
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https://www.100test.com/kao_ti2020/644/2021_2022_ACCA_EF_BC_9AOth_c52_644994.htm Summary of approach: (1) Is an audit required? If so, auditing standards will apply. (2) Is the organization large or small? It is likely to be small, and all the problems of small companies will apply: lack of complete records, lack of controls, lack of qualified accounting, staff and the need to take a substantive approach. (3) What are the risks associated with the organization and what are the likely controls? (4) What accounting records will the organization maintain? Most will maintain membership lists and the members will pay in subscriptions, a principal source of income for such organizations. There will be membership fees in advance and arrears, i.e. accruals and prepayments to audit. (5) What are the main outgoings of the organization? Does it have any non-current assets such as buildings, computers, office furniture? (6) How is the organization constituted, e.g. is there a trust deed which limits the activities of the organization? If so, the auditor will have to ensure that the organization has acted within its powers (e.g. only paying amounts due to genuine pensioners in a pension fund) (7) What are the principal accounting policies? Are they appropriate? (8) Are the financial statements arithmetically accurate? 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