

ACCA : Overall statement of financial statements09年ACCA\_CAT  
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Before forming an opinion on the financial statements and deciding on the wording of the audit report, the auditor should conduct an overall review of the statements. This review, in conjunction with conclusions drawn from other audit evidence obtained, should give the auditors a reasonable basis for their opinion on the financial statements. The auditor should consider whether the financial statements are prepared in accordance with statutory requirements and accounting standards. Accounting policies should be properly disclosed, consistently applied and appropriate to the entity. Checklists may be useful for these purposes. Auditors should ensure that the financial statements are consistent with their knowledge of the business and other audit procedures, and that the manner of disclosure is fair. 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)