

ACCA : F2 Audit conclusions and reporting09年ACCA\_CAT考试 PDF转换可能丢失图片或格式 , 建议阅读原文

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On completion of the detailed audit testing, the auditor must consider whether or not the organization is a going concern. not going concern/in doubt Discuss with management Persuade the management to prepare on the break-up basis All assets and liabilities to be re-classified as ' current ' and revalued at NRV. Further provisions for liquidation costs may also be required. Going concern but in a significant uncertainty Reflect that conclusion in the auditor ' s report Details of the different ways in which the auditor may report problems are shown as follows: The auditor believes that there is doubt over the going concern status, but considers that the financial statements give adequate details of the problem. In this case the auditor will give an unqualified audit report ( i.e. one stating that the financial statements show a true and fair view ) but include an ' emphasis of matter ' paragraph drawing attention to any notes or details in the financial statements explaining the position. The report is modified but unqualified. [虽然存在问题,但实话实说] The auditor believes that there is doubt over the going concern status, but considers that the financial statements do not give adequate disclosure. In this case the auditor ' s report will be qualified and should refer specifically to the going concern problem and either give an except for opinion or an adverse opinion. [有问题,但未如实说] 在考试的时候,并非是针对每个案例都进行GOING CONCERN分析.当题目案例中已告知你该企业经营

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