

Procedures accounting policies 09年ACCA_CAT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_ti2020/645/2021_2022_Procedures_c52_645192.htm The auditor should review the accounting policies adopted by the enterprise to determine whether such policies:

- Comply with relevant accounting standards (e.g. IFRS or specific national standards) or, in the absence thereof, are otherwise acceptable.
- Are consistent with those of the previous period
- Are consistently applied throughout the enterprise
- Are disclosed in accordance with the requirements of IAS1 Presentation of Financial Statements

Disclosure checklists are often used to facilitate this review. When considering whether the policies adopted by management are acceptable, the auditor should have regard, inter alia [和其他的事物 (=among other things)], to the policies commonly adopted in particular industries and to policies for which there is substantial authoritative support. Where the policy is not covered by accounting standards, the policy must be judged based on the accounting principles described in IAS1 and the IASB Framework (going concern, accruals, consistency, relevance, reliability, etc.) Pronouncements in other countries, or generally accepted practice in the industry may also be considered. The firm's technical department, or other partners, may obviously be consulted, especially if a qualification is under consideration. Where an ' acceptable ' policy conflicts with the specific requirements of an IAS, the true and fair override of IAS1 would apply. This states that the directors of a company must depart from the requirements

of specific IASs to the extent necessary to give a true and fair view. However, such departures will be extremely rare. Particulars of the departure, the reasons for it and its effect must be given in a note to the accounts. 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