Unadjusted audit differences09年ACCA_CAT考试 PDF转换可能丢失图片或格式，建议阅读原文

 During the course of the audit the auditor will have identified errors within the account balances and transactions. For example, a number of debtors may not agree to the balance circularized to them, or perhaps the auditor considers that inventory has been miscounted. Ideally, the auditor should persuade management to adjust the financial statements for the effect of these differences. If management do not agree to adjust the financial statements for these known or actual errors, then the auditor must consider their impact on the view given by the financial statements （ISA 320 Audit Materiality） . Also, ISA 320 requires the auditor to consider the potential impact of the extrapolated or estimated errors on the view given by the financial statements. As discussed in earlier chapters, auditors require reasonable assurance that items in the financial statements are not materially misstated and that estimated errors fall within tolerable error. （Auditors should in the first instance extend audit procedures if the results of audit sampling indicate otherwise.） The auditor should summarise and assess the actual and extrapolated audit differences before reaching a final audit conclusion and deciding whether or not to issue a modified audit opinion. A ‘ summary of audit differences ’, which usually includes previous year comparatives, is normally included in the firm ’s planning documentation. 