

PDF - EFFICIENT AUDIT OF FINAL ACCOUNTS AND THE FORMATION OF AUDITOR OPINION A SURVEY OF SELECTED AUDIT FIRM FRED OKONTA CO - researchcub.infoABSTRACT

The efficient audit of final account and the formation of auditor opinion, a valued audit opinion state that the financial statement should give a true and view of the state of affairs of the company under review.

Since audit permeate all aspect of every organization audit techniques have been developed to suit various management objectives like management audit, personal audit, cost audit, efficiency audit etc.

Furthermore development of business and other organization and the credence lent & financial statement by users coupled with incessant fraud and defalcation have warranted that techniques of audit should be mastered by accountants.

Finally this project is to ascertain the basics use of auditors Opinion in the financial statement of the true and view of the state of the affairs of the organization & detection of fraud and errors by auditors.

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