

# **INDEX - AUD**

Accepting the Engagement .....	9	Engagement Letter .....	10
Accounting Estimates .....	31	Examination .....	17, 23
Accounts Payable.....	27	Existence.....	16, 21, 26, 27, 28, 29, 30
Accounts Receivable.....	25, 26	Expected Error Rate.....	41
Alpha (Type I) Risk .....	43	External Evidence .....	25
Analytical Procedures .....	11, 24	Field Work Standards .....	8
Asset Turnover.....	11	Financial Statement Errors.....	32
Attest Function.....	7	Fixed Assets.....	30
Attribute Sampling.....	41	Footing.....	24, 51
Audit Committee.....	20	Fraud .....	12
Audit Evidence .....	21, 25	GAAP Adverse .....	34, 36
Audit Reporting .....	33	GAAP Qualification .....	34, 36
Audit Risk.....	17, 18, 19, 20	GAAS (Scope) Disclaimer.....	37
Audit Sampling.....	41	GAAS (Scope) Qualification .....	37
Audit Workpapers.....	32	General Standards .....	7
Beta (Type II) Risk .....	43	Generally Accepted Auditing Standards. 7,	33, 37, 48
Billing Department .....	25	Going Concern.....	38
Blank Confirmations.....	23	Governmental Audits.....	48
Cash (Auditing Cash).....	28	Illegal Acts.....	12, 13
Client Representation Letter .....	32	Independence .....	34, 35, 36, 38
Collection Department.....	25	Independence Disclaimer.....	34, 38
Compilations.....	45	Independent Auditor's Report .....	33
Completeness.....	21, 22, 26, 27, 28, 29, 30	Information and Communication.....	16
Comprehensive Basis Other Than GAAP		Inherent Risk.....	18, 19, 24
.....	46	Input Controls .....	52
Confidence .....	41	Inquiry.....	17, 23, 24, 30, 45, 49
Confirmations .....	22, 23, 24, 30	Integrated Test Facility .....	52
Contingencies .....	31	Interim Financial Statements .....	49
Control Activities.....	15, 16	Internal Auditors.....	20
Control Environment .....	15	Internal Control.....	15, 17, 20, 24
Control Risk.....	18, 19, 24	Internal Evidence .....	25
Credit Department.....	25	Introduction Paragraph .....	34
Crossfooting.....	24	Inventory.....	27
Current Ratio.....	11	Inventory Turnover .....	11
Debt to Equity .....	12	Investments and Securities.....	29
Detection Risk.....	18, 19	Judgmental Sampling.....	41
Difference Estimation Approach .....	42	Lack of Consistency.....	38
Disassociation Disclaimer.....	34, 38	Limited Assurance .....	45
Dividend Yield.....	12	Management Assertions.....	21
Documentation.....	16, 17	Materiality.....	11
Earnings per Share .....	12	Mean per-unit Approach.....	42
Electronic Data Processing .....	51	Modified Unqualified Reports .....	38
Embedded Audit Program .....	52		

Monitoring .....	15, 16	Reviews.....	45
Negative Confirmations.....	23	Rights and Obligations.....	21, 22, 26, 30
Non-Sampling Risk .....	43	Risk Assessment .....	15, 16
Omitted Audit Procedures .....	32	Sales Department .....	25
Opinion Paragraph.....	33, 34, 36, 37	Sampling for Variables .....	42
Output Controls.....	52	Sampling Risk.....	43
Parallel Simulation.....	52	Sarbanes-Oxley.....	20
Payroll (Auditing Payroll) .....	28	Scope Paragraph .....	33, 34
Permanent Files.....	32	Segregation of Duties.....	16
Planning the Audit .....	10	Shipping Department .....	25
Positive Confirmations .....	23	Single Audit Act .....	48
Precision.....	41	Special Reports .....	46
Predecessor Auditors .....	9	Specialists .....	10
Pre-numbered Documents.....	24	SSARS .....	45, 46
Presentation/Disclosure .....	22, 29, 30	Statistical Sampling .....	41
Principle Auditor.....	39	Subsequent Events .....	24, 31
Processing Controls .....	52	Substantive Testing.....	21, 42
Purchasing.....	26, 27	Substantive Tests .....	23, 26, 27, 28, 29, 30
Quick Ratio.....	11	Test Data.....	52
Ratio Analysis.....	11	Testing Internal Controls .....	17
Ratio Approach .....	42	Tolerable Error Rate .....	41
Receivables Turnover .....	11	Tracing.....	22, 23, 24
Related Parties .....	30	Unqualified Report .....	34
Reperformance.....	23	Valuation.....	21, 22, 26, 27, 28, 29, 30
Reporting Standards.....	8	Vouching.....	21, 22, 23, 24, 30
Return on Investment.....	12		