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### **FUNDAMENTALS OF ACCOUNTING AND AUDITING**

4 FP-FA&A (ii) Cost Accounting: Cost accounting is the process of accounting for costsIt is a systematic procedure for determining the unit cost of output produced or services rendered The main functions of cost accounting are to ascertain the cost of a product and to help the management in the control of

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### **Gleim Exam Questions and Explanations**

Part 6: Other Assurance and Non-Assurance Services Chapter 25 - Other Assurance Services - SU 18, SU 19, 28, 29 Chapter 26 - Internal and Governmental Financial Auditing and Operational Auditing - SU 20, SU 21 Knechel, Salterio, and Ballou, Auditing: Assurance & Risk, Third Edition, South-Western, 2006

### **CHAPTER 3 Professional Ethics**

of services (2) Rules—more statement audits those standards are the generally accepted auditing standards 3-7 A CPA would have an indirect financial interest in an audit client if he or she had an investment in another entity that, in turn, had an interest in the audit client Chapter 03 - ...

### **Audit and Assurance**

services provided by a service organization depend on the nature and significance of those services to the user entity and the relevance of those services to the audit 5 This ISA (UK) does not apply to services provided by financial institutions that are limited to processing, for an entity's account held at the financial institution,

### **Chapter 02 The Financial Statement Auditing Environment**

Chapter 02 - The Financial Statement Auditing Environment 2-3 13 The Public Company Accounting Oversight Board's role is to A Conduct the final review of auditors' work before the ...

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