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The sources included constitute some of the more basic resources and assistance to get someone started. While we have included a few titles that are international in scope and focus on comparative accounting and International Financial Reporting Standards (IFERS), this guide is primarily concerned with accounting and auditing in the United States.

### Introduction - Accounting & Auditing Resource Guide ...

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Critical-thinking skills (e.g., understanding a variety of contents and circumstances and applying various accounting, auditing, and business principles to help solve the problem under review) helps the researcher effectively and efficiently gather relevant facts, synthesize and evaluate alternatives, and develop alternative solutions.

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In the United States, auditing standards require the auditor to state whether the financial reports are presented in accordance with generally accepted accounting principles (GAAP). Many other countries have adopted the standards supported by the International Accounting Standards Board (IASB) in London.

**Auditing | accounting | Britannica**

In principle, audit reports should include points clarifying whether: the statements give information in line with the generally accepted principles of accounting in Holland and represent accurately the company's yearly result and financial position. The company's liquidity and solvency may be assessed;

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Accounting or accountancy is the measurement, processing, and communication of financial and non financial information about economic entities such as businesses and corporations. Accounting, which has been called the "language of business", measures the results of an organization's economic activities and conveys this information to a variety of users, including investors, creditors ...

**Accounting - Wikipedia**

Audit risk refers to the possibility of giving wrong opinion on the financial statements that are materially misstated and departure from generally accepted accounting principles. The wrong opinion may be an unqualified opinion on the financial statements. To reduce audit risk the auditors has to obtain sufficient appropriate audit evidence.

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