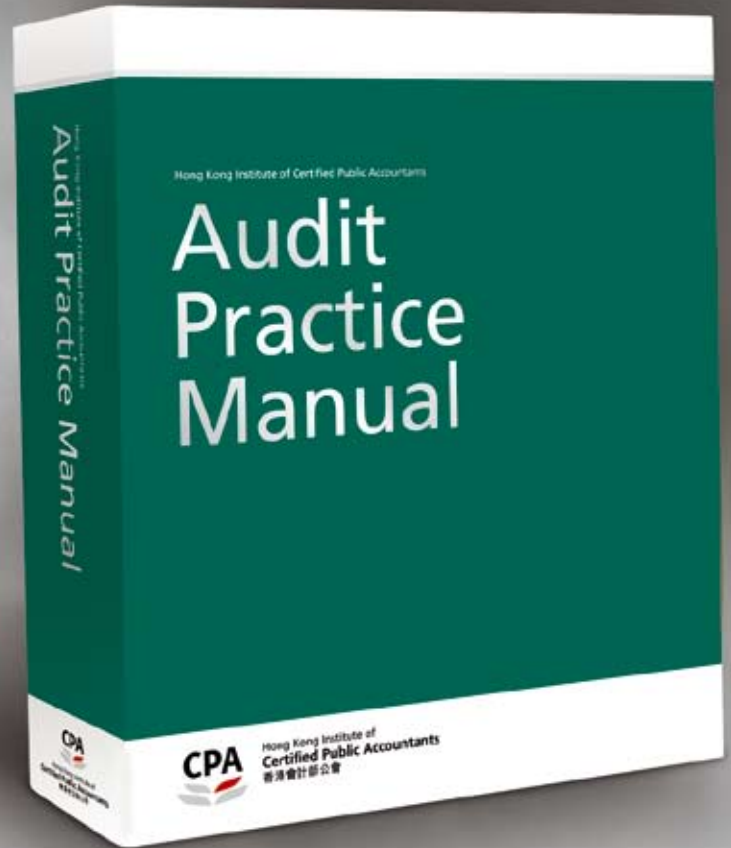




Hong Kong Institute of CPAs **Audit Practice Manual**

This audit practice manual assists the practitioner in ensuring that audit work is carried out efficiently and effectively, with customizable documentation allowing opting out of programmes that are not relevant to particular engagements.

It adopts an assertion risk and financial statement risk approach to determining the extent of audit work required for an audit client.



The Manual includes:

- A CD with Excel based audit programme templates, using an audit file index, which can be tailored according to the requirements of individual audit engagement.
- Company accounts disclosure checklist, including the SME-FRS disclosure checklist, to guide users in reviewing the adequacy of disclosures in the entities' financial statements.
- A case study for demonstrating the system in action as a simplified illustration.
- Complete printed contents filed in a three-ringed binder.
- The model audit work paper file which provides an in-depth coverage of the audit steps for user reference.
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