

# Generally Accepted Auditing Standards (GAAS)

- The rules for GAAS audits:
  - The testing of account balances such as cash, payables, revenues and expenses,
  - Require a consideration of fraud risk and an understanding of internal controls.



# Ppcs Guide To Gaas 2005 Edition Standards For Audits Compilations Reviews Attestations Consulting Quality C

**RS Peters**



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