## Table des matières

- 1. Pre-Engagement Activities
- 2. Overall Audit Approach, Audit Program, and Workpapers
- 3. Audit Planning
- 4. Audit Risk and Materiality
- 5. Internal Control
- 6. Extent of Audit Procedures and Sampling
- 7. Analytical Procedures
- 8. Cash
- 9. Investment
- 10. Accounts Receivable and Sales
- 11. Inventory
- 12. Property, Plant, and Equipment
- 13. Prepaid Expenses, Deffered Cgarges, Intangibles, and Other Assets
- 14. Accounts Payable and Purchases
- 15. Payrolls and other Liabiblities
- 16. Income Taxes
- 17. Debt Obligations
- 18. Equity
- 19. Revenue and Expenses
- 20. General Audit Procedures
- 21. Concluding the Audit
- 22. Auditor's Reports
- 23. Auditing in a Microcomputer Environment