



Topics for audit researches (choose one of the next topics)

- 1- Discuss changes in accounting and business operations over the last decades that have increased the need for independent audits.
 - What is the meaning of independent?
 - What are the main changes in business environment?
 - How the changes in business environment affect the independent?

- 2- Discuss what is the information required by an auditor about his client's business during an audit of their financial statements
 - Why auditor needs to information about client's business?
 - What is the main information he needs to know?
 - How he can gather this information?

- 3- Explain the relationships among audit services, attestation services, and other assurance and noninsurance services provided by CPAs
 - What are audit services?
 - What are attestation services?
 - What are assurance and noninsurance services?
 - What are the relationships between all of these services?

- 4- Discuss, why an auditor needs evidence and describe the types of this evidences.
 - What is the meaning of evidence?
 - Why the auditor needs evidence?
 - What are the types of evidences?

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