

## *By William C Boynton Modern Auditing Assurance Services And The Integrity Of Financial Reporting 8th Edition*

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*Contemporary Auditing Michael C. Knapp 2016-12-05 Knapp's CONTEMPORARY AUDITING, 11E prepares readers for the challenging responsibilities faced in the public accounting profession. This casebook stresses the people aspect of independent audits. Readers learn how to avoid audit failures most often due to client personnel who intentionally subvert an audit or auditors who fail to carry out their responsibilities. A detailed review of problem audits helps readers recognize the red flags common to failed audits. Discussing and dissecting these challenges prepares readers to handle potential problematic situations in their own professional careers. Readers also acquire a higher-level understanding of auditing standards, ethical principles, audit procedures, and other issues related to independent auditing. By studying these topics in a real-world context, readers achieve a more in-depth, intuitive comprehension of auditing fundamentals, which translates into improved performance on the CPA exam and other professional examinations. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.*

*Auditing and Assurance Services David N. Ricchiute 2003 This new edition is written with two major objectives: (1) to help readers understand audit decision making and evidence accumulation, and (2) reflect changes in the profession by integrating assurance and attestation service as well as risk issues. This 6th edition introduces two new tools that practitioners use to assess risk and to identify assurance service opportunities: Client Strategy Templates and Balanced Scorecards.*

*Earnings Quality Patricia M. Dechow 2004-01-01*

*Audit Laporan Keuangan Arum Ardianingsih, S.E., M.Acc., Ak.CA 2021-11-16*

Globalisasi dunia bisnis telah menembus batas-batas wilayah negara. Seiring dengan perkembangan bisnis, masalah dan praktik kejahatan yang berkaitan dengan dunia bisnis juga berkembang terutama masalah keuangan. Oleh karena itu, diperlukan pengawasan atau monitoring atas keuangan perusahaan.

Manajemen perusahaan menyusun laporan keuangan sebagai bentuk pertanggungjawaban keuangan dan menyampaikannya kepada para pemangku kepentingan. Dalam hal ini, kegiatan evaluasi atas kinerja keuangan dari manajemen perusahaan dilakukan oleh pihak internal perusahaan dan pihak eksternal yang independen yaitu auditor. Auditor mengevaluasi kinerja keuangan perusahaan yang tertuang dalam laporan keuangan berdasarkan bukti temuan. Buku ini memberikan bekal tentang bagaimana menjadi auditor yang baik dan beretika. Pemahaman tentang konsep fundamental dalam audit umumnya berkenaan dengan penentuan sifat dan jumlah bukti audit yang harus dikumpulkan, sebagai dasar memadai untuk memberikan opini audit. Buku ini telah mempergunakan International Standards on Auditing (ISA) sebagai standar audit laporan keuangan. Buku ini juga dilengkapi dengan kasus sederhana, untuk memberikan pemahaman tentang bagaimana cara kerja auditor dalam memberikan audit secara berkualitas.

*Modern Auditing Walter Gerry Kell 1989 Presented here is an up-to-date revision and refinement of one of the best-selling auditing texts - including the 1988 Statements of Auditing Standards and the AICPA Code of Professional Conduct. It addresses the basics of performing an audit, and discusses reporting and other responsibilities. The text combines the transaction cycle approach in internal control (Part II) with the balance sheet approach in verification of transaction cycle balances (Part III).*

*People and Productivity Robert A. Sutermeister 1969 Having donated a theater to a local university drama department, benefactor Shelley invites Jane Jeffry to help her sample cuisine by prospective new caterers, a situation that turns deadly when a new production's cast member is found dead under suspicious circumstances.*

*Encyclopedia of Business Information Sources Gale Group 2003 Each updated edition identifies nearly 35,000 live, print and electronic sources of information listed under more than 1,100 alphabetically arranged subjects--industries and business concepts and practices. Edited by business information expert James Woy.*

*Pengaruh Rotasi Audit, Tenura Audit, dan Spesialisasi Auditor terhadap Kualitas Audit Dr. Efrizal Syofyan, SE, M.Si, Ak, CA. 2022-01-11 Kualitas audit dapat diartikan sebagai bagus tidaknya suatu pemeriksaan yang telah dilakukan oleh auditor. Berdasarkan Standar Profesional Akuntan Publik (SPAP) audit yang dilaksanakan auditor dikatakan berkualitas, jika memenuhi ketentuan atau standar pengauditan. Standar pengauditan mencakup mutu profesional, auditor independen, pertimbangan (judgement) yang digunakan dalam pelaksanaan audit dan penyusunan laporan audit. Cara kerja yang sistematis, keberadaan bukti bukti investigasi, menetapkan tingkat kesesuaian, dan melaporkan hasil audit merupakan beberapa bagian penting yang dapat digunakan untuk mengukur kualitas audit. Buku monograf ini merupakan luaran dari hasil penelitian. Konsep audit dan berbagai hal yang berkaitan langsung dengan persoalan audit digambarkan secara lugas dengan*

bahasa yang mudah dicerna. Selain itu, banyak temuan penting yang layak diketahui dan dipelajari pembaca, terutama bagi mereka yang sedang atau akan melakukan berbagai upaya mempertahankan dan meningkatkan kinerja perusahaan atau instansi masing-masing. Upaya tersebut salah satunya dapat dilakukan dengan mempertahankan dan meningkatkan kualitas audit.

*Prospective Financial Information AICPA 2017-06-12* This resource provides interpretive guidance and implementation strategies for all preparation, compilation examination and agreed upon procedures on prospective financial information: Helps with establishing proven best-practices. Provides practical tools and resources to assist with compliance. Exposes potential pitfalls associated with independence and ethics requirements. SSAE No. 18 SSARS No. 23 Preparation and compilation engagements now fall under the SSARSs The attestation engagements require an assertion from the responsible party

*Mrs Keppel and Her Daughter Diana Souhami 2013-07-04* Alice Keppel, lover of Queen Victoria's son Edward VII and great-grandmother of Camilla Parker-Bowles, was the acceptable face of Edwardian adultery. It was her art to be the King's mistress yet to laud the Royal Family and the institution of marriage. She partnered the King for yachting at Cowes and helped him choose presents for his wife Queen Alexandra while remaining calmly married to her complaisant husband George. But for her daughter Violet, passionately in love with Vita Sackville-West, romance proved tragic and destructive. Mrs Keppel used all the force at her command to repress the relationship. This fascinating and intense mother-daughter relationship highlights Edwardian and contemporary duplicity and double standards. It goes to the heart of questions about the monarchy, family values and sexual freedoms.

*Auditing and Assurance Services Karen L. Hooks 2010-03-22* Principles of Auditing presents auditing from the perspective of an integrated audit complying the Sarbanes Oxley Act (SOX), under the standards of the Public Companies Accounting Oversight Board. It is the first textbook completely authored after SOX, and consequently uses the integrated audit model throughout. In addition, this text also facilitates an understanding of audits of non-public companies. A primary focus is the need for auditors to understand their clients and their industries. Highlighted illustrative industries include: health care providers, retail enterprises, the automotive industry, and the land development and home building industry.

*Sistem Pengendalian Internal Eko Sudarmanto 2021-11-09* Buku ini terdiri dari beberapa bahasan yang cukup lengkap, mulai dari bahasan tentang peran pengendalian internal dalam bisnis, dilanjutkan pembahasan internal control dan risk management, hingga pembahasan tentang consulting oleh audit internal serta maturitas audit internal. Dengan bahasan yang lengkap tersebut, kehadiran buku ini diharapkan dapat menjadi salah satu referensi bagi pihak-pihak yang memerlukannya. Buku ini membahas: Bab 1 Bisnis dan Peran Pengendalian Internal Bab 2 Internal Control dan Risk Management Bab 3 Good Corporate Governance Bab 4 Sumber Daya Manusia dan Organisasi Pengendalian Internal Bab 5 Ruang Lingkup Pengendalian Internal Bab 6 Perencanaan Pengendalian Internal Bab 7 Pelaksanaan, Hasil Kerja, dan Evaluasi Internal Bab 8 Keterampilan Auditor Bab 9 Bukti-Bukti Pemeriksaan Audit Bab 10 Audit Keuangan Bab 11 Audit SDM Bab 12 Audit Pengelolaan Rantai Pasokan Bab 13 Audit Pemasaran dan Penjualan Bab 14 Audit Teknologi

Informasi Bab 15 Audit Tindak Kecurangan (Fraud Auditing) Bab 16  
Pendeteksian dan Penanganan Fraud Bab 17 Audit Sektor Publik Bab 18  
Konsulting Oleh Audit Internal Bab 19 Maturitas Audit Internal

Modern Auditing, Study Guide William C. Boynton 2001-03-12 Known for its clear writing style and accessibility, this revision incorporates increased emphasis on understanding the business and industry, analytical procedures, computer aspects of internal controls, plus new assurance and value-added services, Internet applications and end-of-chapter materials. The result is a new edition that provides comprehensive and integrated coverage of the latest developments in the environment, standards, and methodology of auditing.

Statements on Standards for Accounting and Review Services AICPA 2016-11-07 The Accounting and Review Services Committee (ARSC) has issued Statement on Standards for Accounting and Review Services No. 21, Statements on Standards for Accounting and Review Services: Clarification and Recodification. The issuance of SSARS No. 21 represents a major milestone in the ARSC's project to clarify and revise the standards for reviews, compilations, and engagements to prepare financial statements. To assist readers to easily locate information, a detailed table of contents is provided at the beginning of the SSARS. This statement recodifies and supersedes all outstanding SSARSs through No. 20, except SSARS No. 14, Compilation of Pro Forma Financial Information. SSARS No. 21 is effective for reviews, compilations, and engagements to prepare financial statements for periods ending on or after December 15, 2015 but early implementation is permitted. This statement is a standalone SSARS and is not a codification of all clarified SSARSs. This statement has been codified in AICPA Professional Standards, which contains a complete codification of Statements on Standards for Accounting and Review Services. Practitioners are advised to use the codified version of this SSARS as they prepare to evaluate and update their methodologies, and prepare for changes precipitated by the clarity project.

Business Law Jane P. Mallor 2004

Catalog Maintenance Online in ARL Libraries Gillian M. McCombs 1985

Communication Networks Everett M. Rogers 1981 The purpose of this book is to present what is currently known about communication networks and to illustrate methods of network analysis.

Akuntansi Keperilakuan R.A. Supriyono 2018-07-03 Akuntansi keperilakuan merupakan perluasan dari akuntansi tradisional. Akuntansi tradisional adalah proses pengumpulan, penilaian, pencatatan, peringkasan, dan pelaporan informasi keuangan. Akuntansi keperilakuan adalah dimensi akuntansi perilaku manusia dan hubungannya dengan pendesainan, penyusunan, dan penggunaan informasi akuntansi secara efisien dan efektif untuk mencapai keselarasan tujuan-tujuan. Akuntansi keperilakuan mempertimbangkan hubungan antara perilaku manusia terhadap akuntansi dan informasi yang dihasilkannya serta pengaruh informasi akuntansi terhadap perilaku manusia. Lingkup akuntansi keperilakuan sangat luas, yaitu terdiri dari: (1) aplikasi konsep-konsep ilmu keperilakuan pada desain dan penyusunan sistem akuntansi, (2) studi reaksi manusia terhadap format dan isi laporan keuangan, (3) cara-cara memproses informasi untuk pembuatan keputusan, (4) pengembangan teknik-teknik pelaporan untuk mengomunikasikan informasi keperilakuan pada para penggunanya, (5) pengembangan strategi untuk memotivasi dan memengaruhi

perilaku, aspirasi, dan tujuan manusia yang mengelola organisasi. Akuntansi keperilakuan telah berkembang menjadi akuntansi manajemen keperilakuan, akuntansi keuangan keperilakuan, auditing keperilakuan, sistem akuntansi keperilakuan, akuntansi perpajakan keperilakuan, akuntansi sumber daya manusia, akuntansi sosial, dan lain-lain.

*Primary Care Mental Health Linda Gask 2009-10* In this book, internationally respected authors provide a conceptual background and dispense practical advice on delivering mental health services for the clinician. They discuss ways of improving joint working between primary and secondary care, as well as issues affecting the professional development of all practitioners within primary care teams.

*A Practical Guide to U. S. Taxation of International Transactions Robert Meldman 1997* Discusses two fundamental principles of US taxation of international transactions, i.e. tax jurisdiction and the source of income rules. Explains how the US taxes the foreign activities of domestic corporations, US citizens and other US persons. Includes chapters on the foreign tax credit, the deemed paid foreign tax credit, transfer pricing, controlled foreign corporations, foreign sales corporations and income tax treaties. Describes how the US taxes the US activities of foreign corporations, non-resident alien individuals, and other foreign persons.

*Modern Auditing William C. Boynton 2005-08-19* Auditing counts! With recent incidents at WorldCom, Enron, Xerox, Tyco, and other companies, auditing has never been so important. Auditing is perhaps our single best defense in ensuring the integrity of our financial reporting system. That's why this new Eighth Edition of Boynton and Johnson's *Modern Auditing* focuses on decision making and the critical role auditors play in providing assurance about the integrity of the financial reporting system. Known for its clear writing and accessibility, this text provides comprehensive and integrated coverage of current developments in the environment, standards, and methodology of auditing. Features \* Real-world examples relate issues discussed in the chapter to ethics, audit decision making, and the integrity of the financial reporting system. \* Focus on Audit Decisions sections highlight key factors that influence an auditor's decisions. \* Includes discussion of the role of the Public Company Accounting Oversight Board (PCAOB) Auditing Standards, and a chapter feature highlights PCAOB standards that differ from Generally Accepted Auditing Standards for private companies. \* Expanded case material related to the integrated audit case (Mt. Hood Furniture) provides a variety of databases that allow students to utilize generalized audit software (IDEA) to accomplish various audit tasks. Multiple databases allow the case to be reused with different data from term to term. \* A flowchart style chapter preview begins each chapter. \* Chapter summaries reinforce important audit decisions included in the chapter. \* End-of-chapter material organized by audit decisions provides a clear link between audit decisions discussed in each chapter and the problem material.

*Real Estate Accounting Made Easy Obioma A. Ebisike 2010-08-02* All the fundamentals of accounting and finance of the real estate industry-made easy Providing both the theories and practices of real estate from an accounting and financial perspective, *Real Estate Accounting Made Easy* is a must-read for anyone who needs a thorough and easier understanding of the real estate industry. Walks you through the audit processes, including how to prepare

the audit and the different kinds of audits Helps new auditors, the company being audited, and users of audit reports understand the fundamentals of the financial aspect of the real estate business Includes forms of real estate ownership, sole ownership, partnerships, joint ventures and real estate investment trusts (REITs), including the advantages and disadvantages of these entities covered in detail A practical guide to the field of real estate accounting and finance, this easy-to-understand introductory and intermediary book on the field of real estate begins with the elementary and basic aspects of real estate to ensure that those that are new to the field are comfortable with this often-complicated subject matter.

Knowledge Management Kai Mertins 2013-03-19 The Fraunhofer Competence Center Knowledge Management presents in this second edition its up-dated and extended research results. In doing so it describes best practices in knowledge management from leading companies and shows how to integrate such activities into the daily business tasks and processes, how to motivate people and which capabilities and skills are required. It concludes with an overview of the leading knowledge management projects in several European countries.

Business and Professional Ethics for Directors, Executives and Accountants Leonard J. Brooks 2010 BUSINESS & PROFESSIONAL ETHICS FOR DIRECTORS, EXECUTIVES & ACCOUNTANTS, 5E, INTERNATIONAL EDITION delivers an insider's look at actual companies in the face of a wide range of ethical dilemmas. Providing real-world examples of ethical issues in the workplace, this accounting text gives you insight into the development of sound patterns of behavior on the part of directors, executives, and accountants. Current cases and key readings provide an interesting, challenging, and practical learning experience.

Modern Auditing & Assurance Services Philomena Leung 2015 Modern Auditing & Assurance Services, 6th edition, is written for courses in auditing and assurance at undergraduate, postgraduate and professional levels. The practice of auditing is explained in the context of auditing theory, concepts and current practice, with appropriate reference to the Australian auditing standards and the respective international standards on auditing. Auditors play a vital role in the current economic environment, with increasing responsibility for ensuring market integrity. The development of auditing practice reflects how the accounting profession responds to the complex demands of information, competition, corporate failures and technology. Auditing continues to evolve in response to the changing business and regulatory landscape to maintain its relevance and importance. This book is a comprehensive guide to the development and practice of audits of a financial report, with an authoritative insight into the fundamental role of auditors, the influences on audits, and related issues.

Greenhouse Gas Control Technologies B. Eliasson 1999-05-20 These proceedings contain 270 papers outlining ideas and contributions to the new scientific, technical and political discipline of Greenhouse Gas (GHG) Control. The contributions were presented at the 4th International Conference on Greenhouse Gas Control Technologies (GHGT-4). It was the largest gathering of experts active in this new and fast-developing field. GHGT-4 was different from its predecessors in that it included all greenhouse gases, not only CO<sub>2</sub>, and all issues which could contribute to the

mitigation of the greenhouse problem - technical, economic and political. The main focus was on practical solutions and real demonstrations of mitigation technology being planned and implemented today. It also addressed ways to increase the efficiency of power production and utilisation, and looked at proposals to encourage the development of renewable energy sources. During the Opening Session, 10 keynote addresses were heard from prominent personalities in government, industry and academia. To tackle this very inter-disciplinary problem and to achieve acceptable solutions, it is essential for industry and government to initiate intense dialogue and cooperation. Conferences like this can provide the opportunity for a meeting of minds between engineers and politicians in the face of global challenge. The primary attributes of this global challenge are manifold: the problem is global and international; it is inter-disciplinary, both in substance and approach; it covers technical, political and economic issues and involves government, science, industry and academia; it is complex and non-linear; and it will take the efforts of all parties involved to solve the problem. These proceedings contain ideas for starting demonstration projects and for making better use of the power and flexibility of market measures. They also show it is a problem we can influence and that there is a wealth of ideas. The challenge now is to find the right partners to put these ideas into action.

*Auditing and Assurance Services Louwers 2013* This text has been written so that it is current with all issues inherent in accounting and auditing practice, particularly in public accounting firms including coverage of the creation of the Public Companies Accounting Oversight Board, the passage of the Sarbanes-Oxley Act, and all of the major pronouncements issued by the AICPA. The text is also designed to provide flexibility for instructors; the twelve chapters focus on the auditing process while the eight modules provide additional topics that can be taught at the instructors' discretion without interrupting the flow of the text.

*Modern Auditing William C. Boynton 2001-01-04* Known for its clear writing style and accessibility, this revision incorporates increased emphasis on understanding the business and industry, analytical procedures, computer aspects of internal controls, plus new assurance and value-added services, Internet applications and end-of-chapter materials. The result is a new edition that provides comprehensive and integrated coverage of the latest developments in the environment, standards, and methodology of auditing.

*Modern Auditing Graham Cosserat 2009-03-02* Modern Auditing has become established as one of the leading textbooks for students taking university and professional courses in auditing. This extensively revised third edition continues to provide the reader with a comprehensive and integrated coverage of the latest developments in the environment and methodology of auditing. Aimed at introductory level courses in auditing at undergraduate, graduate and professional levels, it develops the auditing process in a logical and sequential manner enabling the reader to progressively consolidate their understanding of the concepts and process. The book contains a strong pedagogical framework including: chapter overviews, learning objectives and checks, review questions, professional application questions, case studies and a glossary of technical terms. New features include: \* Updated coverage of developments in companies legislation, regulation and corporate

governance \* Discussion of new developments in ethical codes \* Coverage of the latest audit risk standards and the impact of the IAASB's Clarity Project \* Focus on changes in professional statements and structure and the increasing influence of IFAC

*The Chartered Accountant* 1989

*The Handbook of Medical Image Perception and Techniques* Ehsan Samei 2018-12-13 A state-of-the-art review of key topics in medical image perception science and practice, including associated techniques, illustrations and examples. This second edition contains extensive updates and substantial new content. Written by key figures in the field, it covers a wide range of topics including signal detection, image interpretation and advanced image analysis (e.g. deep learning) techniques for interpretive and computational perception. It provides an overview of the key techniques of medical image perception and observer performance research, and includes examples and applications across clinical disciplines including radiology, pathology and oncology. A final chapter discusses the future prospects of medical image perception and assesses upcoming challenges and possibilities, enabling readers to identify new areas for research. Written for both newcomers to the field and experienced researchers and clinicians, this book provides a comprehensive reference for those interested in medical image perception as means to advance knowledge and improve human health.

Financial Statement Fraud Gerard M. Zack 2012-11-28 Valuable guidance for staying one step ahead of financial statement fraud Financial statement fraud is one of the most costly types of fraud and can have a direct financial impact on businesses and individuals, as well as harm investor confidence in the markets. While publications exist on financial statement fraud and roles and responsibilities within companies, there is a need for a practical guide on the different schemes that are used and detection guidance for these schemes. *Financial Statement Fraud: Strategies for Detection and Investigation* fills that need. Describes every major and emerging type of financial statement fraud, using real-life cases to illustrate the schemes Explains the underlying accounting principles, citing both U.S. GAAP and IFRS that are violated when fraud is perpetrated Provides numerous ratios, red flags, and other techniques useful in detecting financial statement fraud schemes Accompanying website provides full-text copies of documents filed in connection with the cases that are cited as examples in the book, allowing the reader to explore details of each case further Straightforward and insightful, *Financial Statement Fraud* provides comprehensive coverage on the different ways financial statement fraud is perpetrated, including those that capitalize on the most recent accounting standards developments, such as fair value issues.

*Modern Auditing* William C. Boynton 2006-08-04

*The Successful Audit* Felix Pomeranz 1992

Advanced Accounting Floyd A. Beams 2013-07-17 For undergraduate and graduate courses in advanced accounting. An in-depth guide to accounting that reflects the most up-to-date business developments. This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards. This edition has been rewritten to align with the Financial Accounting Standards Board Accounting Standards Codification.

*The Influence of Information Order Effects and Trait Professional Skepticism on Auditors' Belief Revisions* Kristina Yankova 2015-02-10  
Kristina Yankova addresses the question of what role professional skepticism plays in the context of cognitive biases (the so-called information order effects) in auditor judgment. Professional skepticism is a fundamental concept in auditing. Despite its immense importance to audit practice and the voluminous literature on this issue, professional skepticism is a topic which still involves more questions than answers. The work provides important theoretical and empirical insights into the behavioral implications of professional skepticism in auditing.

*Modern Auditing*, edisi 7, jilid 1

Earnings Management Joshua Ronen 2008-08-06 This book is a study of earnings management, aimed at scholars and professionals in accounting, finance, economics, and law. The authors address research questions including: Why are earnings so important that firms feel compelled to manipulate them? What set of circumstances will induce earnings management? How will the interaction among management, boards of directors, investors, employees, suppliers, customers and regulators affect earnings management? How to design empirical research addressing earnings management? What are the limitations and strengths of current empirical models?

*Modern Auditing* William C. Boynton 2007-12-01

*Internal Audit* Dr. Desak Nyoman Sri Werastuti, SE., M.Si., Ak., CA.  
2022-02-18 Buku ini diharapkan dapat hadir memberi kontribusi positif dalam ilmu pengetahuan khususnya terkait dengan Internal Audit. Sistematika buku Internal Audit ini mengacu pada pendekatan konsep teoritis dan contoh penerapan. Buku ini terdiri atas 12 bab yang dibahas secara rinci, diantaranya: Konsep Dasar Internal Audit, Standar Praktik Dan Kodek Etik Internal Audit, Pengendalian Internal Dan Manajemen Risiko, Penentuan (Perencanaan) Penilaian Risiko, Perencanaan Audit, Pelaksanaan Penugasan Audit, Pekerjaan Lapangan (Field Work), Audit Program, Temuan Audit (Audit Finding), Kertas Kerja, Quality Assurance, Dan Laporan Audit.