

Auditing ISA 240 and ISA 300 (Report)

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Abstracts

ISA 240 is the main act that is related to fraud in an audit of financial statement. Fraud is known as activity performed by one person of administration in order to gain an unfair or unlawful benefit. The situations that enforce to make fraud or give a chance to do illegal act are risk factors of fraud. This act came into use after 15th December 2009 (ISA 240, 2010). Cont... (500 words of this Report)

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