

How *Audit and Accounting Manual* is Organized

Scope of *Audit and Accounting Manual*

This publication brings together for continuing reference a set of nonauthoritative audit tools and illustrations prepared by the AICPA staff.

Arrangement of Material in *Audit and Accounting Manual*

The material in *Audit and Accounting Manual* is arranged as follows:

Introduction

How to Use the Audit and Accounting Manual

Engagement Planning and Administration

Internal Control

Designing and Performing Further Audit Procedures

Audit Documentation

Correspondence, External Confirmations, and Written Representations

Alerts

Auditors' Reports

Quality Control

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