

Boletín 5010 Normas Y Procedimientos De Auditoria

Instituto Mexicano de Contadores Públicos

Programa de Posgrado en Ciencias de la Administración Universidad Nacional Autónoma de México. Facultad de Contaduría y Administración. División de Estudios de Posgrado,1999

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Guías de Auditoría Comisión de Normas de Auditoría y Aseguramiento (CONA),2020-07-02 El Contador Público que realiza auditorías de estados financieros encontrará en esta publicación una serie de guías para la aplicación de las Normas Internacionales de Auditoría (NIA). Las guías han sido desarrolladas por la Comisión de Normas de Auditoría y Aseguramiento (CONAA) del Instituto Mexicano de Contadores Públicos, A.C., y se presentan en tres apartados principales: A. Guías generales aplicables en el proceso de auditoría. B. Guías de partidas o rubros de los estados financieros. C. Guías relativas a partidas y transacciones especiales o inusuales en el proceso de la auditoría. Asimismo, en esta edición se incluyen nuevas guías: tecnología de la información, importancia relativa, negocio en marcha, pasivos por beneficios a los empleados, utilización del trabajo de un experto del auditor, muestreo de la auditoría, operaciones complejas poco comunes e

inusuales, y consolidación. Cabe aclarar que las guías no pretenden ser un listado general o completo de los procedimientos o documentación requerida en una auditoría y no representan una publicación normativa; sin embargo, sí pueden considerarse como un apoyo para la aplicación de las NIA. Sin duda, Guías de auditoría es una publicación que también dará perspectiva al estudiante de Contaduría, quien tendrá referencias prácticas relativas a los procedimientos que se aplican durante la ejecución de una auditoría.

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




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