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a publication of the center for audit quality @icpa06 2021 web step 4 identify and select journal entries and other adjustments for testing step 5 perform journal entry audit procedures gather sufficient evidence and document results 2 2 applying professional skepticism in journal entry testing au section 316 emphasizes the importance for the auditor to exercise professional skepticism when

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reference number date account section debits credits and journal explanation

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includes two pages of dotted lines and two pages of regular lines the themes include back to school halloween remembrance day christmas new years valentine s day st patrick s day easter may flower subjects

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web feb 26 2023 journal entry rules there must be a minimum of two line items in a journal entry though there no upper limit to the number of line items that can be included a two line journal entry is known as a simple journal entry while one containing more line items is called a compound journal entry

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