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Study Test > Accounting vs. Auditing

Accounting versus Auditing

1. Financial Accounting

The accounting focuses primarily on the preparation and distribution of the general-purpose, historical financial statements (balance sheet, income statement, statement of cash flows, and statement of retained earnings), which are representations of management.

- These financial statements are distributed to interested parties outside of the reporting entity itself, such as actual or potential shareholders and creditors, major customers and suppliers, employees, regulators, and others for their decision-making (resource allocation) needs.
- Users' specific decision-making circumstances will involve different issues and they may have different information priorities and concerns, but most will want to evaluate whether management has performed well.
- Since management's performance will be evaluated, at least in part, by financial statements prepared by management itself, users need to know whether the financial statements are reliable when evaluating the performance of management.

2. Auditing

The auditor's primary role is to provide an impartial (independent) report on the reliability of management's financial statements.

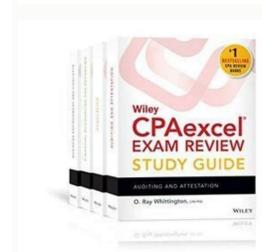
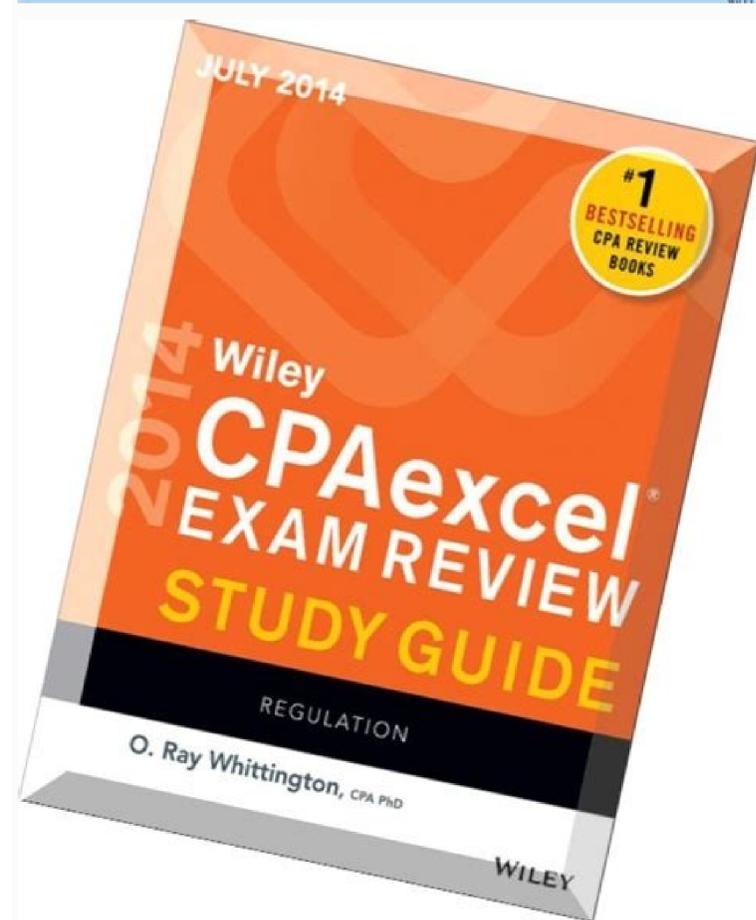
Purpose of an audit – "The purpose of an audit is to provide financial statement users with an opinion by the auditor on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework. An auditor's opinion enhances the degree of confidence that the intended users can place in the financial statements."

From the AICPA's *Principles to Codifications of Statements on Auditing Standards, Principles Underlying an Audit Conducted in Accordance with Generally Accepted Auditing Standards.*

3. The Role of Standards

Think of "standards" as the criteria by which quality will be evaluated. The preparation of the financial statements and the performance of the audit are subject to very different standards.

- Standards applicable to evaluating the presentation of the financial statements



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