

European Auditing Research Network Symposium - Wuppertal

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# Challenges from Professional Accountants' Points of View October 27, 2001

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- Risk rating vs. financial statements auditing /  
Contribute to the development of a risk driven  
and process oriented assurance methodology
- Identify the necessary skill set for auditing
- Support international harmonization in auditing
- Close the still existing expectation gap
- Increase attractiveness of the profession

