# Substantive Audit Tests for Accounts Receivables

| Common Audit<br>Tests   | Technique     | Type of Test                             | Assertions                                 |
|---|---------------|--|--|
| Foot subsidiary<br>ledger and agree<br>total to general<br>ledger | Reperformance | Test of balances                         | Completeness<br>Existence or<br>occurrence |
| Obtain and evaluate aging schedule                                | Analytical    | Analytical procedure                     | Valuation                                  |
| Obtain<br>confirmations   | Confirmation  | Test of balances                         | Existence or occurrence Valuation          |
| Apply analytical procedures                                       | Analytical    | Analytical<br>procedures<br>Chapter 14 - | All Substantive Tests of C                 |

# **Accounts Receivable Test**

# **MUHAMMAD ZAIN**

#### **Accounts Receivable Test:**

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economics business education environment and sustainable development The issue of economics and sustainable development is important today Especially in the time of Covid 19 Not only globally but also Indonesia nationally to the local level There are several important issues relating to this both institutionally and the relationships between individuals and groups in supporting the agenda of sustainable development More than 200 manuscripts were presented at this conference with 101 of them selected to be published in proceedings We hope by this conference discussions on the importance of sustainable development will increasingly become an important concern together Brings better response from the government and social relations for development

#### Reviewing **Accounts Receivable Test**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Accounts Receivable Test**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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