

## RECOMMENDED CHECKSHEET

### IS INFORMATION ABOUT THE ACCOUNTANT'S COMPETENCE, EXPERIENCE, AND OTHER RELEVANT INFORMATION AVAILABLE?

#### Information and Experience

Accountant's competence is a relatively abstracting concept. However, the experience and reputation of the accountant are some indicators of abstract and are relatively quantifiable and visible. These factors are considered good criteria for selection of the accountant. The accountant's education and training are another factor that must be taken into account. Graduates of the Institute of Accountants are usually the preferred candidates, while those employed as accountants without experience are not considered. Accounting records, preparation of the financial statements, understanding the nature of the business and providing information and advice are responsibilities of an accountant. In addition, with accountants' duties, there are accountants who handle the general affairs of the client company, the client bank affairs and the management accounts of the general staff. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position.

Accountant's competence refers to the ability to handle the financial affairs of the company. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position.

Accountant's competence includes a variety of skills. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position.

#### Information

1. Information about the accountant's competence and experience.
2. Information about the accountant's education and training.
3. Information about the accountant's reputation.
4. Information about the accountant's experience.
5. Information about the accountant's qualifications.

#### Checklist

1. Is the accountant's competence and experience available?
2. Is the accountant's education and training available?
3. Is the accountant's reputation available?

The accountant's competence and experience should be taken into account in the selection of the accountant. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position. The accountant's primary responsibility is to provide accurate financial statements and to provide advice on the company's financial position.

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**Chao Zhang**



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