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Qualified Audit Opinion Analysis

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The paper conducts a more detailed hackle to modified opinions on audited financial statements of listed companies from 2004 to 2007 and carries out a cross-analysis on its causes;it analyzes the distribution of audit modified opinions from aspects of issuers(accounting firms),specific contents and types of listed companies with modified opinions etc.,which is of great significance in providing references to solve existing problems in CPA auditing,improve audit quality and keep away from audit risk;in addition,it will help report users to understand modified opinions in audit reports.



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