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| --- | --- | --- | --- |
| **Transaction Cycle Name:** | **Student Name:** | **Group Number:**  **5** |  |
| **Transaction-Related Audit Objective** | **Key Internal Controls** | **Common Tests of Controls** | **Common Substantive Tests of Transactions** |
| **Existence** |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Completeness** |  |  |  |
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|  |  |  |  |
| **Accuracy** |  |  |  |
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|  |  |  |  |
| **Classification** |  |  |  |
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|  |  |  |  |
| **Timing** |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Posting and Summarization** |  |  |  |
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|  |  |  |  |

References