

Audit Is a Production Performance Tool

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Abstract : The performance of a production process is the result of proper operation where the management tools appear as the key to success through process management which consists of managing and implementing a quality policy, organizing and planning the manufacturing, and thus defining an efficient logic as the main areas covered by production management. To carry out this delicate mission, which requires reconciling often contradictory objectives, the auditor is called upon, who must be able to express an opinion on the effectiveness of the operation of the "production" function. To do this, the auditor must structure his mission in three phases, namely, the preparation phase to assimilate the particularities of this function, the implementation phase and the conclusion phase. The audit is a systematic and independent examination of all the stages of a manufacturing process intended to determine whether the pre-established arrangements for the combination of production factors are respected, whether their implementation is effective and whether they are relevant in relation to the goals.

Keywords : audit, performance of process, independent examination, management tools, audit of accounts

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