

Financial Audit Planning: Its Importance in Kosovo Entrepreneurship

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Abstract : Over the years has increased, and increasingly has become necessary to make audit of financial statements. An auditor to perform an audit, should plan its audit in order to provide a high-quality audit and to be performed in an economic, efficient, effective and timely. This phase of the audit is also important stages of reach to the final goal of an audit to be professional and based in Kosovo and International Standards on Auditing. Always considering Kosovo as a new state and once out of war, where everything in its entrepreneurship started from the lowest stage of economic development and aim at development and regional and European integration, planning and performing audit becomes even more important.

Keywords : control, accounting, planning, analysis

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