

# Substantive Audit Tests for Accounts Receivables

Common Audit Tests	Technique	Type of Test	Assertions
Foot subsidiary ledger and agree total to general ledger	Reperformance	Test of balances	Completeness Existence or occurrence
Obtain and evaluate aging schedule	Analytical	Analytical procedure	Valuation
Obtain confirmations	Confirmation	Test of balances	Existence or occurrence Valuation
Apply analytical procedures	Analytical	Analytical procedures	All

# Accounts Receivable Test

**Yan Bai**

## Accounts Receivable Test:

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