



1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The document also notes that records should be kept for a sufficient period of time to allow for a thorough review in the event of an audit.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, and that the records must be kept in a secure and accessible location. The document also requires that records be kept for a minimum of five years, and that they be made available to the appropriate authorities upon request.

3. The third part of the document discusses the role of the auditor in the record-keeping process. It states that the auditor is responsible for verifying the accuracy and completeness of the records, and for reporting any discrepancies to the appropriate authorities. The document also notes that the auditor must maintain a high level of independence and objectivity in the course of the audit.

4. The fourth part of the document discusses the importance of internal controls in the record-keeping process. It states that internal controls are essential for ensuring the accuracy and integrity of the records, and for preventing fraud. The document also notes that internal controls should be designed to be effective and efficient, and that they should be regularly reviewed and updated.

5. The fifth part of the document discusses the role of management in the record-keeping process. It states that management is responsible for ensuring that the record-keeping system is properly implemented and maintained, and for providing the necessary resources and support. The document also notes that management should be actively involved in the audit process, and should be responsible for addressing any findings or recommendations.

6. The sixth part of the document discusses the importance of training and education in the record-keeping process. It states that training and education are essential for ensuring that all personnel involved in the record-keeping process are properly trained and qualified. The document also notes that training and education should be ongoing, and should be tailored to the specific needs of the organization.

7. The seventh part of the document discusses the importance of communication in the record-keeping process. It states that communication is essential for ensuring that all personnel involved in the record-keeping process are kept informed of any changes or updates. The document also notes that communication should be clear and concise, and should be made available to all relevant personnel.

8. The eighth part of the document discusses the importance of documentation in the record-keeping process. It states that documentation is essential for ensuring that all transactions are properly recorded and documented. The document also notes that documentation should be clear and concise, and should be made available to all relevant personnel.











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117. 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142. — KÜÇÜK Hasan - Çağdas. Felsefenin Yeni Boyutlarından Ontoloji.







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