

THINKING OF IMPROVE OCCUPATIONAL COMPETENCE OF THE AUDITORS

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Abstract

As economic activity is more and more widely, the deepening of the reform of the system of finance and economics, the audit personnel professional quality requirements more and more high. The auditors enhance professional competence is only by cultivating professional quality, to strengthen the follow-up education and attend the exam, to adapt to the new situation and requirements, create a new situation of audit work.

Keywords: Auditors; Occupational competence; professional quality