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2008 Prentice Hall Business Publishing, Auditing 12/e, Arens/Beasley/Elder. 8-1 Learning Objective 1 Discuss why adequate audit planning

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is essential. 2008 Prentice Hall Business Publishing, Auditing 12/e, Arens/Beasley/Elder. 8-2 Three Main Reasons for Planning 1. To obtain sufficient competent evidence for the circumstances. 2.

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Auditing and Assurance Services, 14e (Arens) Chapter 8 Audit Planning and Analytical Procedures . Learning Objective 8-1 . 1) A measure of how willing the auditor is to accept that the financial statements may be materially misstated after the audit is completed and an unqualified opinion has been issued is the: A) inherent risk.

Test Bank with Answers for Auditing and Assurance Services ...

3. International Standards on Auditing (ISAs) are issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and are designed to improve the uniformity of auditing practices and related services throughout the world.

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3-2 (continued) 6. 7. 8. The third paragraph indicates that the auditor believes the audit evidence is sufficient and appropriate to provide a basis for the audit opinion.

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