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## ***Audit and Assurance exam***

***technique: audit evidence*** Sally Vernon is a subject specialist in **audit**

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## *vs Tracing*

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Roger Philipp, CPA, CGMA, discusses the 10 steps to plan an **audit**, from initial discussions with a client to pronouncements on ...

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suitable for students at the  
undergraduate, postgraduate and ...

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***Standards*** There are two sets of  
auditing standards in the United States:  
those issued by the AICPA and those  
issued by the PCAOB. The ...

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## ***2. Procedures and Working Papers***

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conducting an audit. In the U.S., audit ...

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