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Chapter 01 Auditing And Assurance Services

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Assurance services are independent professional services that improve the quality of information, or its context, for decision makers. 1-6The phrase systematic process implies that there should be a well-planned, logical approach for conducting an audit that involves objectively obtaining and evaluating evidence. -7Materiality is defined as "the magnitude of an omission or misstatement of ...

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Auditing and Assurance Services, 16th Edition. Al Arens, founding author of this textbook, was the PricewaterhouseCoopers Professor of Accounting Emeritus at Michigan State University. In addition to writing books on auditing, he was a coauthor of computerized accounting supplements and he was actively involved in the continuing education of practitioners with local and regional CPA firms.

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