

Solution Manual For Auditing And Urance Services 14th Edition By Arens

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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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For each procedure, indicate which of the first four parts of audit planning the procedure primarily relates to: (1) accept client and perform initial audit (2) understand the business and (3) assess client business (4) perform preliminary analytical procedures. Answer Audit activities Related planning procedure 1.

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