

Chapter 9 Solutions Auditing Assurance Services

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~~[Solved] Chapter 9, Problem 9-40 Auditing and Assurance ...~~

3 is incorrect. Larger sample sizes will help detect more material misstatements. Therefore, if the auditor reduces the acceptable level of detection risk, the number of samples to be audited will be increased. Explanation. 3 is correct. The planned detection risk is dependent on the result of the assessment for inherent risk and control risk. Based on the audit risk model, planned detection risk is lower when inherent risk and control risk is high due to the increased scope of audit procedures.

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1. The auditor has to determine the objective of substantive test using audit sampling. 2. The sampling plan must be conducted completely, and carefully to define the characteristics of the sampling population with the help of the following steps: o Define the population. o Describing the characteristics of sampling unit. o Classifying the misstatement. 3.

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Chapter 9: Execution of the audit □ performing substantive procedures. 9.32 Evaluating substantive testing results. The following items are documented in the audit working papers. Sales transaction included in the year ended June 2017 but evidence from the cut-off procedure suggests that the sale should be dated 1 July 2017 (\$550 000).

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