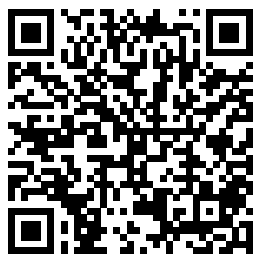

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pages. 1-1 (Objective
1-5) Explain the
relationships among
audit services,
attestation services,
and assurance

services, and give
examples of each. 1-2
(Objective 1-3)
Discuss the major
factors in today ' s
society that have
made the need for
independent audits
much greater than it
was 50 years ago. 1-3
(Objective 1-3)
Distinguish among the
following three risks:
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is a document
prepared at the time
of shipment of
goods to a customer
indicating the
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merchandise, the
quantity shipped,
and other relevant
data Formally, it is a

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procedures that the
auditor can use to
determine whether all
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Discussion with
personnel and

observation of the separation of duties between handling cash and record keeping. Account for numerical sequence of remittance advices or examine prelisting of cash receipts.

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