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set (152) A listing of all the things which the auditor will do to gather sufficient, competent evidence is the:

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- b. audit program.
- c. audit procedure.

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provides

guidelines to

follow when a

statistical

sample is used

to perform a

test in an

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establish rigid rules; rather this chapter will set forth general goals for statistical sampling and will allow the auditor discretion in the implementation of various

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1 List the eight
types of audit
evidence

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included in this
chapter and give
two examples of
each. 2 What are

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