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~~Chapter 9 Audit Sampling~~
~~Stratified Sampling | Sample Size | CPA Exam Auditing Simulation | Auditing and Attestation Course~~ ~~Example: Attribute Sampling | Auditing and Attestation | CPA Exam~~ Chart for Audit Reports **AICPA CPA Exam Questions: Auditing Audit sampling risk** ~~The Zombie Survival Guide to Audit Sampling (WIP)~~ ~~CPA Exam Audit-Live Group Tutoring with Darius-Sampling~~ ~~New Aicpa Audit Sampling Guide~~.01Auditsamplingistheapplicationofanauditproceduretolessthan100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class.1This section provides guidance for planning, performing, and evaluating audit samples.

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terially misstated, in the absence of further audit evidence that no material misstatement exists..A27 Considering the results of other audit procedures help the auditor assess the risk that a actual misstatement in the population exceeds tolerable misstatement; such risk may be reduced if additional audit evidence is ob-

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Audit Sampling2081. AU Section 9350. Audit Sampling: Auditing Interpretations of Section 350. 1. Applicability. .01Question-Section 350, Audit Sampling, paragraph .01, footnote 1, states that there may be reasons other than sampling for an auditor to examine less than 100 percent of the items comprising an account balance or class of transactions. For what reasons might an auditor's examination of less than 100 percent of the items comprising an account balance or class of transactions.

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This paper contains technical notes on the 2012 edition of the AICPA Audit Guide Audit Sampling. It updates the technical notes on the 2008 edition of the guide. Because there are no changes in the guide's statistical tables these notes are substantially unchanged from 2008. References to the guide have been updated where

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In December 2009, a new chapter was added to the 2009 edition of the AICPA Audit Guide, Government Auditing Standards and Circular A-133 Audits (GAS A-133 Guide), titled, "Audit Sampling Considerations of Circular A-133 Compliance Audits" (Chapter) to address sampling in a single audit environment.

~~Background — AICPA~~

Aicpa Audit Sampling Guide.pdf Aicpa Audit Sampling Guide Aicpa Audit Sampling Guide PDF Audit Sampling .01 Audit sampling is the application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the .03 There are two general approaches to audit sampling: nonstatistical and statistical.

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on the AICPA Audit Guide Audit Sampling New Edition as of May 1, 2008 Trevor R Stewart Deloitte & Touche LLP Member of the 2008 Audit Sampling Guide Task Force Version 101 While this document is believed to contain correct information, neither the AICPA, nor the au-thor, nor

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