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Reference Boynton, W. C., & Johnson, R. N. (2006). In Modern Auditing: Assurance services and the integrity of financial reporting (8th ed.). Hoboken, NJ: Wiley. DQ 3 What are the components of the audit risk model? How does the audit risk model impact an audit plan? The audit risk model is $AR = IR \times CR \times Dr.$ (Boynton & Johnson, 2006, pp 364) The three components of the audit risk model are ...

Reference Boynton W C Johnson R N 2006 In Modern Auditing ...

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