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Al Arens, founding author of this textbook, was the PricewaterhouseCoopers Professor of Accounting Emeritus at Michigan State University. In addition to writing books on auditing, he was a coauthor of computerized accounting supplements and he was actively involved in the continuing education of practitioners with local and regional CPA firms.

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PRICE FOR THE TEST BANK, SOLUTION MANUAL AND BOOK PDF: Test Bank 20\$ USD and Solution Manual 20\$ Chapter 1 The Demand for Audit and Other Assurance Services Review Questions 1-1 The relationship among audit services, attestation services, and assurance services is reflected in Figure 1-3 on page 12 of the text.

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2-7 Auditing standards represent the combination of the four principles and all the Statements on Auditing Standards (SASs) that are codified in the AU-C sections. The principles outlined in Figure 2-2 provide a framework for the auditing standards. Examples of auditing standards include any of the SASs (e.g., SAS No. 125), covering

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