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William C. Boynton, Ph.D., CPA received his doctorate in accounting from Michigan State University. He is professor emeritus of accounting at California Polytechnic State University at San Luis Obispo where he formerly served as dean and head of the Accounting Department.

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The auditor is auditing a small population. C. The assertion being audited has a higher risk of material misstatement. D. The audit population is more homogenous. 10. Which of the following situations represents the least reliable, rather than more reliable, evidence? A.

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