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Chapter 9 addresses the performance of risk assessment procedures to address the risk of material misstatement, followed in Chapter 10 with discussion of assessing and responding to the risk of fraud.

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Chapter 9 Materiality and Risk Review Questions 9-1 The planning phases are: accept client and perform initial planning, understand the client's business and industry, assess client business risk, perform preliminary analytical procedures, set materiality and assess acceptable audit risk and inherent risk, understand internal control and assess control risk, gather information to assess fraud risk, and develop overall audit plan and audit program.

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Test Bank Principles of Auditing and Other Assurance Services 20th Edition Whittington Pany 1-9 34. The right to practice as a CPA is given by which of the following organizations? A. State Boards of Accountancy. B. The AICPA. C. The SEC. D. The General Accounting Office. 35.

Auditing and Assurance Services - Chapter 6

acct3708 Audit Preview text Chapter 09 Substantive tests of transactions and balances Learning objectives 9.1 Identify and distinguish between tests of controls, substantive tests of transactions and substantive tests of balances. 9.2 Identify and understand when the auditor will undertake substantive audit procedures in response to specific assessed risks of material misstatement.

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