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# Chapter 8 Audit Planning Analytical Procedures Multiple Choice

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planning audits: it helps the auditor obtain sufficient appropriate evidence for the circumstances, helps keep audit costs reasonable, and helps avoid misunderstandings with the client. 8-2 Eight major steps in planning audits are: 1. Accept client and perform initial planning 2. Chapter 8 - Chapter 8 Audit Planning and Analytical ... Chapter 8: Audit Planning and Analytical Procedures The following questions concern the planning of the engagement. Select the best response. Chapter 8 - Solution manual Auditing and Assurance ... Chapter 7: Audit Evidence Chapter 8: Audit Planning and Analytical Procedures Chapter 9: Materiality and Risk Chapter 10: Section 404 Audits of Internal Control and Control Risk Chapter 11: Fraud Auditing Chapter 12: The Impact of Information Technology on the Audit Process Chapter 13: Overall Audit Plan and Audit Program Test Bank for Auditing and Assurance Services 14th Edition ... Chapter 8 Audit Planning and Analytical Procedures Review Questions 8-1 There are three primary benefits from planning audits: it helps the auditor obtain sufficient competent evidence for the circumstances, helps keep audit costs

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Discuss why adequate audit planning is essential. Make client acceptance decisions and perform initial audit planning. Gain an understanding of the client's business and industry. Assess client business risk. Perform preliminary analytical procedures.

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Analytical procedures are also an important part of testing throughout the audit. 8 - 20 Preliminary Analytical Procedures RECORDED ACCOUNT BALANCE Attention directing Identify unusual changes in relationships in the data Ask relevant questions A standard starting place to start examining the financial statements Describe the financial activities Identify potential problem areas An organized approach ESTIMATED ACCOUNT BALANCE What could be wrong? *chapter 8 - Auditing and Assurance Services 15e(Arens ...*

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