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CHAPTER 8 AUDIT SAMPLING: AN OVERVIEW AND APPLICATION TO TESTS OF CONTROLS Answers to Multiple-Choice Questions 8-11 c 8-16 b 8-12 a

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8-17 b 8-13 a 8-18 d 8-14 c 8-19 d 8-15 a 8-20 c 8-21 a. The auditor's justification for accepting the uncertainties that are inherent in the sampling process are based upon the premise that (1) the cost of examining all of the financial data would usually ...

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population of audit relevance selected in such a way that the auditor expects the sample to be representative of ...

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the items in a population of audit relevance selected in such a way that the auditor expects the sample to be representative of the population and thus likely to provide a reasonable basis for conclusions about the ...

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Solutions for Chapter 8 Tools to Gather Audit Evidence Review Questions: 8-1.
The three main tools the auditor might use in gathering and evaluating audit evidence are: • Audit sampling • Generalized Audit Software • Analytical procedures 8-2.

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risk.

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Audit sampling involves applying an audit procedure to less than 100 percent of the population for the purpose of evaluating some characteristic of the population. The fact that an audit involves sampling is noted in the scope

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paragraph of the auditor's report, which contains the phrase "An audit includes examining, on a test basis."

Solved: Audit sampling involves applying an audit ...

nonstatistical sampling is used. 9-28
When using nonstatistical sampling, the projected misstatement must be much

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lower than the tolerable misstatement in order for the auditors to conclude that an account balance is acceptable. Because statistical sampling is not being used, the auditors using nonstatistical sampling will apply

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List the factors that the auditor should address when ...

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1. Audit sampling is the application of an audit procedure to less than 100 percent of the items in a population for the purpose of drawing an inference about the entire population. 2. The two general

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types of audit sampling are statistical sampling and nonstatistical sampling. 3. Sampling risk is the risk that the internal auditor's ...

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