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contains many new features most significantly exercises dealing with the audit of internal control over financial reporting Optional exercises simulate the planning phase of a real audit including preparation of an engagement letter completing a time budget and conducting analytical procedures In analyzing the potential problems uncovered by analytical procedures students are required to provide an analysis of risks and a discussion of those accounts that may present potential problems The optional internal control flowcharting exercises are based on the client s computer system Two statistical sampling exercises are included an attributes sampling application and a variables sampling exercise using dollar unit PPS sampling New to this edition is a table that cross references exhibits to their related assignments Additionally students are provided a CD that contains working paper templates enabling students to complete some or all of the working papers electronically For those instructors who would like to provide audit programs to their students a CD containing audit programs is available Students can use these programs as a starting point for developing their own audit programs **Books in Print**

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