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approaches for auditing estimates are: (1) Review and test management's process of developing the estimate. Using this approach an auditor will in essence follow the procedures performed by management and consider their

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Auditors must gather sufficient evidence to serve as the basis for an opinion. While auditors must be reasonably certain before expressing an opinion, they are never completely certain. Ch05 studyguide - LinkedIn SlideShare In this lecture we will cover chapters 5 & 6 and discuss audit evidence, documentation, and the audit planning phase of the

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