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Assurance Standards Board (IAASB) and its role in establishing International Standards on Auditing (ISAs), (2) the differences between ISAs and U.S. auditing standards, and (3) the audit requirements under U.S. auditing standards that apply when they perform audit procedures on a U.S. company

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### F8 Audit And Assurance Complete Text

Pear International Co (Pear) is a manufacturer of electrical equipment. It has factories across the country and its customer base includes retailers as well as individuals, to whom direct sales are made through their website. The company's year end is 30 September 2012. You are an audit supervisor of Apple & Co and are currently reviewing documentation of Pear's internal control in ...

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C. assurance risk. D. audit risk. b. 49. The Sarbanes-Oxley Act of 2002 requires that the key company officials certify the financial statements. Certification means that the company CEO and CFO must sign a statement indicating A. they have read the financial statements.

**Audit Chapter 1 Flashcards | Quizlet**

conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects.

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