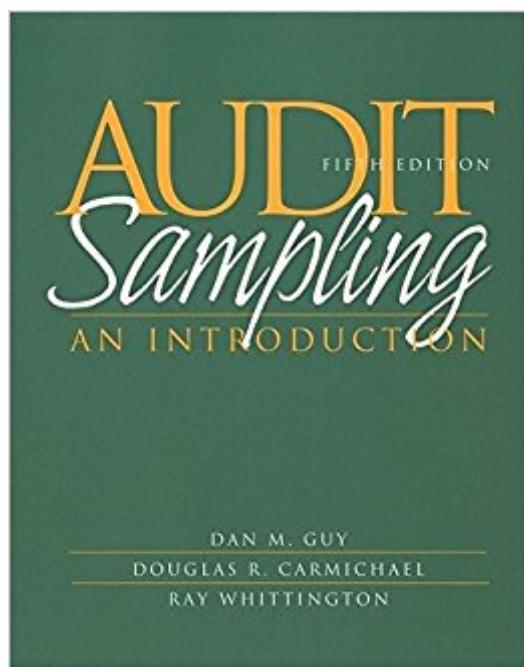


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# Audit Sampling: An Introduction To Statistical Sampling In Auditing



## **Synopsis**

The fifth edition of AUDIT SAMPLING continues to provide an important bridge between basic introductory auditing texts and the level of highly technical professional knowledge necessary to handle audit sampling applications in actual practice. Written from the standpoint of internal and external auditors, the information is easy-to-understand by entry-level auditing students, yet also appropriate for an advanced or graduate level auditing course. Updated to reflect the rapidly changing audit environment, the fifth edition offers the following new features: \* The latest information on new technology and techniques for testing controls \* Reflects the revisions of SAS No. 55 made by SAS No. 94. \* Significant discussion of setting materiality and relating that to tolerable misstatement, including a discussion of SAB No. 99 \* Information on changes in practice regarding the use of nonstatistical sampling \* New examples and cases The book companion web site includes data sets for cases particularly appropriate for solving with Excel. The actual cases are identified by an icon in the text. The web site also contains an Instructor's Resource Manual.

## **Book Information**

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I recently began an auditing position and needed to find a definite starting point for understanding the sampling process. This text has provided the necessary baseline information. I want to find out if a more recent edition is available and if data files and equations are available in MS Excel or Access.

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