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paragraph indicates that the audit includes evaluating the appropriateness of accounting policies selected, the reasonableness of accounting estimates, and the overall financial statement presentation. Auditing and Assurance Services Global 16th Edition Arens Solutions Manual

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including establishing auditing and quality control standards for public company audits, and performing inspections of the quality controls at audit firms performing those audits. SOLUTIONS MANUAL FOR AUDITING AND ASSURANCE SERVICES 16TH EDITION ARENS

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