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**calculating'**

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**not one of the three main reasons why the auditor should'**

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**PLANNING The audit work performed during the year should obtain sufficient**  
**information to enable an evaluation of the system of controls and the'**

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**June 22nd, 2018 - Chapter 8 Audit Planning and Analytical Procedures 8 1 The Need for Adequate Audit Planning Your text points out three reasons why proper planning of an engagement is crucial 1 to obtain sufficient competent evidence 2 to keep audit costs reasonable and 3 to avoid misunderstandings with the client'**

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**'Audit Planning and Analytical Procedures**

**June 21st, 2018 - Learning Objectives After studying this chapter students should be able to Discuss why adequate audit planning is essential Make client acceptance decisions and perform initial audit planning"Chapter 8 Materiality**

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## **Risk and Preliminary Audit**

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Materiality AU section 312 requires the auditor to consider materiality in 1 planning  
the'

## **'Chapter 8 Materiality Risk and Preliminary Audit**

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**Materiality AU section 312 or SAS 47 requires the auditor to consider materiality**  
**in 1'**

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*June 7th, 2018 - Chapter 8 Audit Planning and Analytical Procedures Review*  
*Questions 8 1 There are three primary benefits from planning audits it helps the*  
*auditor'*

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