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1 The Demand for Audit and Other
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1-1 1) The Sarbanes-Oxley Act applies to

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which of the following companies?

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manual-for-auditing-and-assurance-
services-14th-edition-by-arens/ Review
Questions 1-1 The relationship among
audit services, attestation services, and
assurance services is reflected in Figure

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1-3 on page 12 of the text. An assurance service is an independent professional service to improve the quality of information for decision makers.

Chapter 1

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(Arens) Chapter 2 The CPA Profession
Learning Objective 2- 1. 1) The legal
right to perform audits is granted to a
CPA firm by regulation of: A) each state.
B) the Financial Accounting Standards
Board (FASB). C) the American Institute
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D) the Audit Standards Board.

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