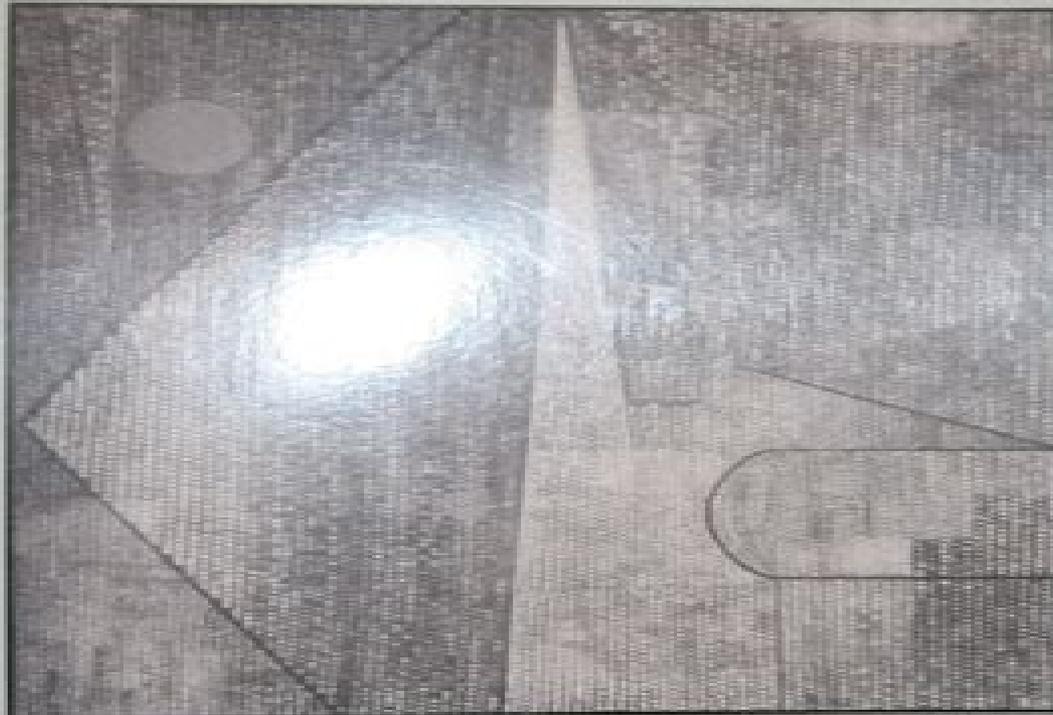


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**SIXTH EDITION**



# **AUDITING**

**An Integrated Approach**

**ALVIN A. ARENS • JAMES K. LOEBBECKE**

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