

Parameters	Control 1	Control 2	Control 3	Control 4
Desired confidence level	90%	95%	95%	95%
Tolerable deviation rate	5%	4%	3%	3%
Expected population deviation rate	2%	1.5%	0.5%	0.75%
Sample size	132	192	157	208

Source: AICPA, Auditing Practice Release, Audit Sampling (New York, 2001)

# Audit Sampling Aicpa

**Robert E. Davis, MBA, CISA, CICA**



## **Audit Sampling Aicpa:**

Audit Guide AICPA,2020-05-14 Updated as of December 1 2019 this guide continues to be an indispensable resource packed with information on sampling requirements and methods It introduces statistical and nonstatistical sampling approaches and features case studies illustrating the use of different sampling methods including classical variables sampling and monetary unit sampling in real world situations Audit Guide American Institute of Certified Public Accountants,2016-10-31 This AICPA Audit Guide is an update of the 2012 AICPA Audit Guide by the same name P iii

*Audit Guide* AICPA,2017-10-02 Considered the industry standard resource and updated as of March 1 2014 the Audit Sampling Guide summarizes applicable requirements and practices and delivers how to advice to help auditors apply nonstatistical and statistical sampling The guide includes case studies illustrating the use of different sampling methods including classical variables sampling and monetary unit sampling in real world situations New in 2014 a detailed case study of the application of classical variables sampling with the use of software has been included as an appendix The appendices also include sampling tables and similar tools as well as other sampling considerations Packed with information on sampling requirements and sampling methods this Guide is an indispensable resource **Audit Sampling** American institute of

certified public accountants (AICPA),2001 **Audit Sampling** American Institute of Certified Public Accountants,2012-01-01 The AICPA Audit Guide Audit Sampling updated as of March 1 2012 includes relevant guidance contained in applicable standards and other technical sources The guide summarizes applicable requirements and practices and delivers how to advice to help auditors apply nonstatistical and statistical sampling in auditing AICPA Audit Guide:

Audit Sampling ,2017 **Audit Sampling** American Institute of Certified Public Accountants. Audit Sampling Task Force,2008 *Audit Sampling* ,2014 Audit Sampling Dan M. Guy,D. R. Carmichael,O. Ray Whittington,1998

Emphasizing the use of sampling in the audit of financial statements by external as well as internal auditors this book presents technical sampling material within the context of the auditing risk model This edition features new sampling software with each book new integration of international standards and updated coverage of terminology and standards

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**IT Auditing: An Adaptive Process** , **Annual Update: Top Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs** Lynda Dennis,2020-07-21 This book provides a review of the top accounting and auditing issues faced by preparers of governmental and not for profit financial statements and their auditors Key areas covered include GASB 87 Leases revenue recognition including grants and contracts risk assessment and financial reporting Key topics include Current GASB developments Audit issues related to GASB developments Recent GASB pronouncements and their impact on accounting and reporting Top advice from the AICPA s Technical Hotline and the GASB Technical Inquiry System

**IT Auditing: An Adaptive Process** Robert E. Davis, MBA, CISA, CICA, *The AICPA's Uniform CPA Exam* American Institute of Certified Public Accountants,1997

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**Uniform CPA Examination** American Institute of Certified Public Accountants,2000

**Audit Sampling** Dan M. Guy,D. R. Carmichael,O. Ray Whittington,1994-01-26 Designed from the perspective of financial auditing with emphasis on the use of sampling in the audit of financial statements by external as well as internal auditors Presents technical sampling material within the context of the auditing risk model New to this edition a chapter on nonstatistical sampling coverage of sampling to test compliance with laws and regulations SAS 55 on internal control structure and recently published articulation standards

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auditing financial statements testing internal control and assessing compliance with laws and regulations Featuring simple discussions of all types of audit sampling the book contains practice aids for planning performance and evaluation     *Audit Risk Alert* ,2007 General update on economic industry regulatory and accounting and auditing matters

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