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a. Audit and assurance services Assurance services are independent professional services that improve the quality of information for decision makers. Assurance services include attestation services, which are any services in which the CPA firm issues a report that

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Af304 Af304 Auditing and Assurance 10e Preview text To Todownload downloadmore moreebooks, ebooks,slides, slides,SM SMand andTB TBvisit: Auditing and Assurance Services, 14e (Arens) Chapter 6 The CPA Profession Learning Objective 1) The objective of the ordinary audit of financial statements is the expression of an opinion on: A) the fairness of the financial statements in all material respects.

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