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C. Boynton California Polytechnic State University at San Luis Obispo  
Raymond N. Johnson Portland State University  
Chapter 6 – Audit Evidence

Analytical Procedures Casuccio Aurora Manufacturing Inc.

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select less than 100 percent of the

population for testing to make inferences

about the population. representative

sample. is one in which the

characteristics in the sample are

approximately the same as those of the ...

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Procedures. Definitions from chapter 10  
MAAS (Modern Auditing and Assurance  
Services) STUDY. PLAY. Auditing  
Procedures. methods and techniques  
used by auditor to gather and evaluate  
audit evidence. Must balance cost with  
the objectives of the procedure.  
Inspection . careful scrutiny/detailed  
examination of entity's documents,  
records and physical exam of tangible ...

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They will (1) identify the audit decisions discussed in the chapter and provide page references to detailed discussions that (2) identify the factors that influence the auditor's decision, and (3) explain the audit decision. End of chapter material organized by audit decisions so that there is a clear link between audit decisions discussed in ...

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