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C) Tax services are more important than auditing services to the small firm. D) Small firms are prohibited by the SEC from auditing publicly traded companies. Answer: D

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An audit engagement is performed by an Auditor to provide a reasonable assurance that the financial report gives a true and fair view of the business activities for the period. *a. True b. False Correct answer: a Learning Objective 1.3 ~ Discriminate between different levels of assurance

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Auditing and Assurance Services An Integrated Approach

Audit plans are prepared during the planning stages of the audit. 2.10 The timing of the auditors' appointment is important because auditors need time to properly plan the audit and perform the necessary work without undue pressure from tight deadlines.

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