

# Aicpa Audit Sampling Guide Table

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### Sampling - AICPA

Abstract- A study examined the way in which auditors' sample-size decisions were affected by the nonstatistical sampling method in the American Institute of Certified Public Accountants' (AICPA) Audit Sampling audit and accounting guide. According to the guide, the sample size is obtained by dividing the population's book value by the tolerable error, and multiplying the result by the assurance factor.

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AICPA Audit Guide: Audit Sampling | DART - Deloitte

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Audit Sampling: Technical Notes 9 2 THEORY AND ALGORITHMS This section describes the theory underlying the tables in the Audit Guide Audit Sampling (the guide) and the various formulas and algorithms that can be used to compute them. Because most of the tables relate to attributes sampling and MUS, that is the focus of this section—except for

Audit Guide | Wiley Online Books

Audit sampling is the application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. fn 1 This section provides guidance for planning, performing, and evaluating audit samples..02

List of AICPA Audit and Accounting Guides - Wikipedia

Sample Size Table\* From The Research Advisors.

There are various formulas for calculating the required sample size based upon whether the data collected is to be of a categorical or quantitative nature (e.g. is to estimate a proportion or a mean).

Audit Sampling - aicpa.org

Considered the industry-standard resource, AICPA Audit Guide: Audit Sampling summarizes applicable requirements and practices and delivers "how-to" advice to help auditors apply non-statistical and statistical sampling. Updated as of May 1, 2017, this guide is an indispensable resource packed with

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information on sampling requirements and methods.

### AU 350 Audit Sampling

Table A-3, "Statistical Sampling Results Evaluation Table for Tests of Controls—Upper Limits at 5 Percent Risk of Overreliance" Table A-4, "Statistical Sampling Results Evaluation Table for Tests of Controls—Upper Limits at 10 Percent Risk of Overreliance" Using the Tables A.2 Chapter 3, "Nonstatistical and Statistical Audit Sampling in Tests

### Audit Sampling - AICPA

The Sampling Audit Guide provides tables and guidance for auditors desiring to design audit samples for different tolerable exception rates. Testing Small Populations Some significant controls or instances, or both, of compliance do not occur frequently.

### Sample Size Table - Research Advisors

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 ...

### Audit Sampling: Methods & Guidance for SOC Examinations

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Using the Tables - [onlinelibrary.wiley.com](http://onlinelibrary.wiley.com)

About this topic. Based on the AICPA Competency Framework: Employee Benefit Plan Auditing, these learning resources are designed to enhance CPAs' knowledge and skills necessary to perform high-quality employee benefit plan audit engagements. Use these resources to build competencies around auditing employee benefit plans and set yourself apart in the market so that clients and employers feel

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### Aicpa Audit Sampling Guide Table

This paper contains technical notes on the 2008 edition of the AICPA Audit Guide Audit Sampling. I have written the paper to document the key statistical tables in the guide for the benefit of statistical specialists, educators, students, and others. It will help firms extend the tables to cover their specific policies and guid-

### Overview of Sampling and Single Audit Reporting Requirements

According to the AICPA (in SAS No. 122 AU-C Section 530), audit sampling is defined as "The selection and evaluation of less than 100 percent of the population of audit relevance such that the auditor expects the items selected (the sample) to be representative of the population and, thus, likely to provide a reasonable basis for conclusions about the

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population.”

Audit Sampling - Audit Guide - AICPA  
AICPA Audit Guide, Government Auditing Standards,  
and Single Audits ... statistical vs. nonstatistical. 8.  
Auditor may choose between a statistical and a  
nonstatistical approach to audit sampling  
Nonstatistical sampling used most often in a single  
audit ... Tests of Controls Sampling Table Small  
Frequency/Population Controls. No Deviations ...

AICPA Audit Guide: Audit Sampling | DART - Deloitte  
...

He is a visiting professor of accountancy at Bentley  
University in Waltham MA. Dr. Graham is a member of  
the AICPA and a past member of the Auditing  
Standards Board. He chaired the task forces for AICPA  
Guides Assessing Audit Risk and Audit Sampling. He is  
also the chair of the Auditing Revenue Task Force for  
the AICPA Guide on Revenue Recognition.

This appendix applies to all chapters in this audit  
guide ...

AICPA Audit Guide: Audit Sampling. Previous Section  
Next Section . DART ... Statistical Sampling Tables  
Appendix B — Sequential Sampling for Tests of  
Controls Appendix C — Monetary Unit Sampling  
Tables Appendix D — Ratio of Desired Allowance for  
Sampling Risk of Incorrect Rejection to Tolerable  
Misstatement Appendix E — Multilocation ...

Background - AICPA

Attribute Sampling This appendix applies to all  
chapters in this audit guide. When planning to test a

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particular sample of transactions, the auditor should consider the specific audit objective to be achieved and should determine whether the audit procedure or combination of procedures to be applied will achieve that objective. The size of a sample

Audit Sampling: Audit Guide

Audit Sampling 505 AU-CSection530 Audit Sampling Source:SASNo.122. Effective for audits of financial statements for periods ending on or afterDecember15,2012.

Technical Notes on the AICPA Audit Guide

Audit risk includes both uncertainties due to sampling and un-certainties due to factors other than sampling. These aspects of audit risk are sampling risk and nonsampling risk, respectively.<sup>3</sup> [As amended, effective for audits of financial statements for periods beginning on or after December 15, 2006, by Statement on Auditing Standards No. 111.]

Technical Notes on the AICPA Audit Guide

Founded in 1887, the American Institute of Certified Public Accountants (AICPA) represents the CPA and accounting profession nationally and globally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations. The AICPA develops standards for audits of private companies and other services by CPAs ...

Nonstatistical sample sizes: the effect of the audit guide ...

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The following is a list of the volumes of the Auditing and Accounting Guide series published by the American Institute of Certified Public Accountants (AICPA). The list was compiled using the resources of the University of Mississippi library. The list also includes titles from the earlier series: AICPA Accounting Guides and AICPA Industry Audit Guides.

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