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Generally Accepted Auditing Standards (GAAS) Definition

Implementing GAAS 2015-16 (Generally Accepted Auditing Standards) provides guidance on current UK auditing standards and the supporting Practice Notes, Bulletins and other material. The annually updated title includes a chapter on audit sampling covering the use of sampling, risk assessment, design of the sample, errors, evaluating results and statistical and non-statistical sampling.

ISA 530: Audit sampling | ICAEW

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