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©2010 Prentice Hall Business Publishing, Auditing 13/e, Arens//Elder/Beasley 7 - 5 Audit Evidence Decisions 1. Which audit procedures to use 2. What sample size to select for a given procedure 3.

Which items to select from the population 4. When to perform the procedures (timing) about what evidence to gather and how much of it to accumulate:

**Chapter 7 - Audit Evidence**

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