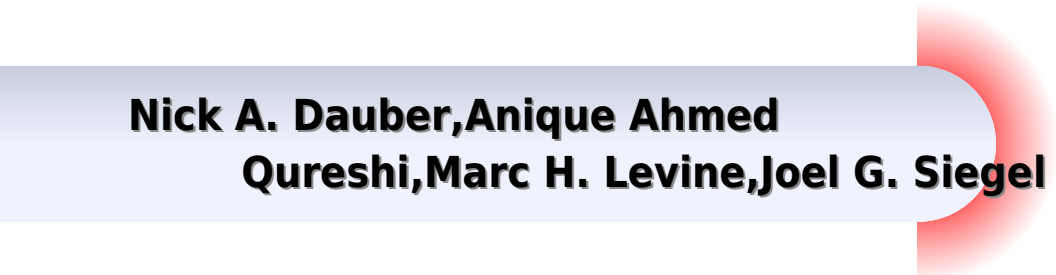


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- Auditing Standards
 - aim to improve the auditing practices.
 - provide a framework for the auditing steps and procedures.
- Conducting audit in accordance with standards gives necessary assurance to people making use of the financial statements and audit reports.

Statement On Auditing Standards Guide

**Nick A. Dauber, Anique Ahmed
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