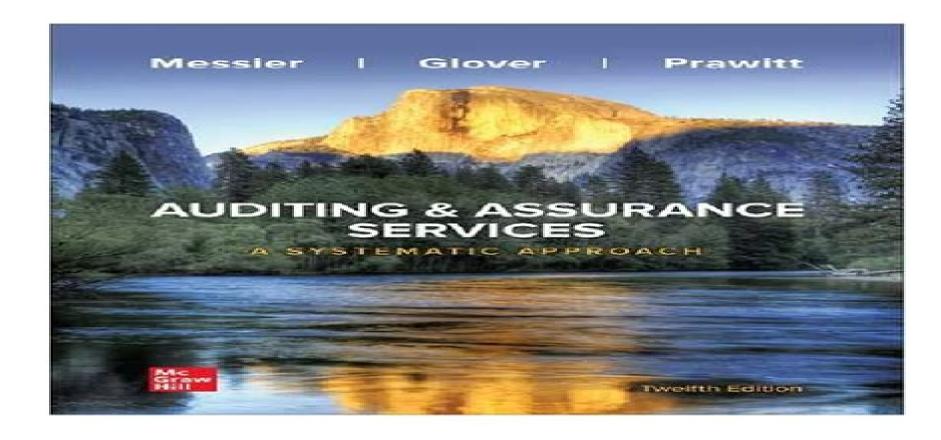
# SOLUTION MANUAL

# Auditing & Assurance Services A Systematic Approach 12th Edition By William Messier Jr. Steven Glover.

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