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Chapter 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions Review Questions. 14-1 a. The bill of lading is a document prepared at the time of shipment of goods to a customer indicating the description of the merchandise, the quantity shipped, and other relevant data.

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1-14 a. (3) b. (2) c. (2) d. (3) 1-15 a. (2) b. (3) c. (4) d. (3) Discussion Questions And Problems 1-16 a. The relationship among audit services, attestation services and assurance services is reflected in Figure 1-3 on page 12 of the text. Audit services are a form of attestation service, and attestation

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