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in a clear readable style this timely volume provides the information needed to design and execute audit samples for the appraisal evaluation and validation of financial and accounting data with this material auditors and

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presents fundamentals of statistical sampling as they pertain to auditing contains easy to understand discussion of attribute variable and dollar unit sampling and is presented with a minimum of mathematical notation also features numerous questions and cases and each chapter is preceded by learning objectives

this book s practical emphasis on meeting the ever changing needs of clients and auditees will benefit a wide audience by helping readers to select a suitable practical sampling approach appreciate the statistical implications evaluate the results of audit testing take account of risk and control evaluation in targeting valuable audit resources

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