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Learning Objective 2- 1. 1) The legal
right to perform audits is granted to a
CPA firm by regulation of: A) each state.

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B) the Financial Accounting Standards Board (FASB). C) the American Institute of Certified Public Accountants (AICPA). D) the Audit Standards Board.

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Assurance Services Learning Objective
1-1 1) The Sarbanes-Oxley Act applies to
which of the following companies? A) All
companies. B) Privately held companies.
C) Public companies.

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Chapter 1 The Demand for Audit and
Other Assurance Services □ Review
Questions 1-1 The relationship among
audit services, attestation services, and
assurance services is reflected in Figure
1-3 on page 12 of the text.

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