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Materiality And Risk Learning Objective 9-1 1) If It Is
Probable That The Judgment Of A Reasonable Person
Will Be Changed Or Influenced By The Omission Or
Misstatement Of Information, Then That Information Is,
By Definition Of FASB Statement No. 2: A) Material. B)
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And Assurance Services, 14e (Arens) Chapter 10
Section 404 Audits Of Internal Control And Control Risk
Learning Objective 10-1 1) Which Of The Following Is
Not One Of The Three Primary Objectives Of Effective
Internal Control? A) Reliability Of Financial Reporting B)
Efficiency And Effectiveness Of Operations C)
Compliance With Laws And Regulations D) Assurance
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