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answer, refer to the specific ARM components operationalized in the study and give one example of. each. 5 credits The findings show that audit adjustments vary systematically, as proposed by the audit risk model. Specifically, the integrity and competence of the client's management and economic position (IR), and.

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2. Consider whether audit strategy and audit plan needs revision. 3. Perform further audit procedures to re-evaluate amount of possible misstatement. 4. Should not assume that it is an isolated instance. (b) Immaterial fraud: If the misstatement in financial statements is immaterial, the auditor need not further investigate the matter.

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