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AUDITING AND ATTESTATION CHAPTER 1 PROFESSIONAL STANDARDS, AUDIT PROCESS, AND AUDIT PLANNING I. OVERVIEW OF PROFESSIONAL STANDARDS A. Exam Coverage This section of the exam tests the candidate's knowledge of professional standards, auditing procedures, and auditing standards generally accepted in the United States of America (GAAS). This

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The Auditing & Attestation (AUD) section of the CPA Exam covers the entire auditing process, including

auditing procedures, generally accepted auditing standards, standards related to attest engagements and the AICPA Code of Professional Conduct.

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