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practical statistical sampling for auditors blends statistical sampling with other acceptable auditing techniques emphasizes the significance of error analysis and audit appraisal examines audit and statistical stratification advocates the use of minimum samples emphasizes the use of replication to support audit decisions and outlines the advantages and limitations of various audit sampling schemes further practical statistical sampling for auditors offers such handy features as chapter summaries computer printouts real life examples a time saving table of minimum sample sizes an easy to use glossary a detailed index and numerous literature citations helping auditors accountants program budget and management analysts comptrollers and financial managers to apply statistical methods in consonance with auditing standards book jacket

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

provides practical ideas on incorporating statistical sampling into audit practice

emphasizing the use of sampling in the audit of financial statements by external as well as internal auditors this book presents technical sampling material within the context of the auditing risk model this edition features new sampling software with each book new integration of international standards and updated coverage of terminology and standards

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