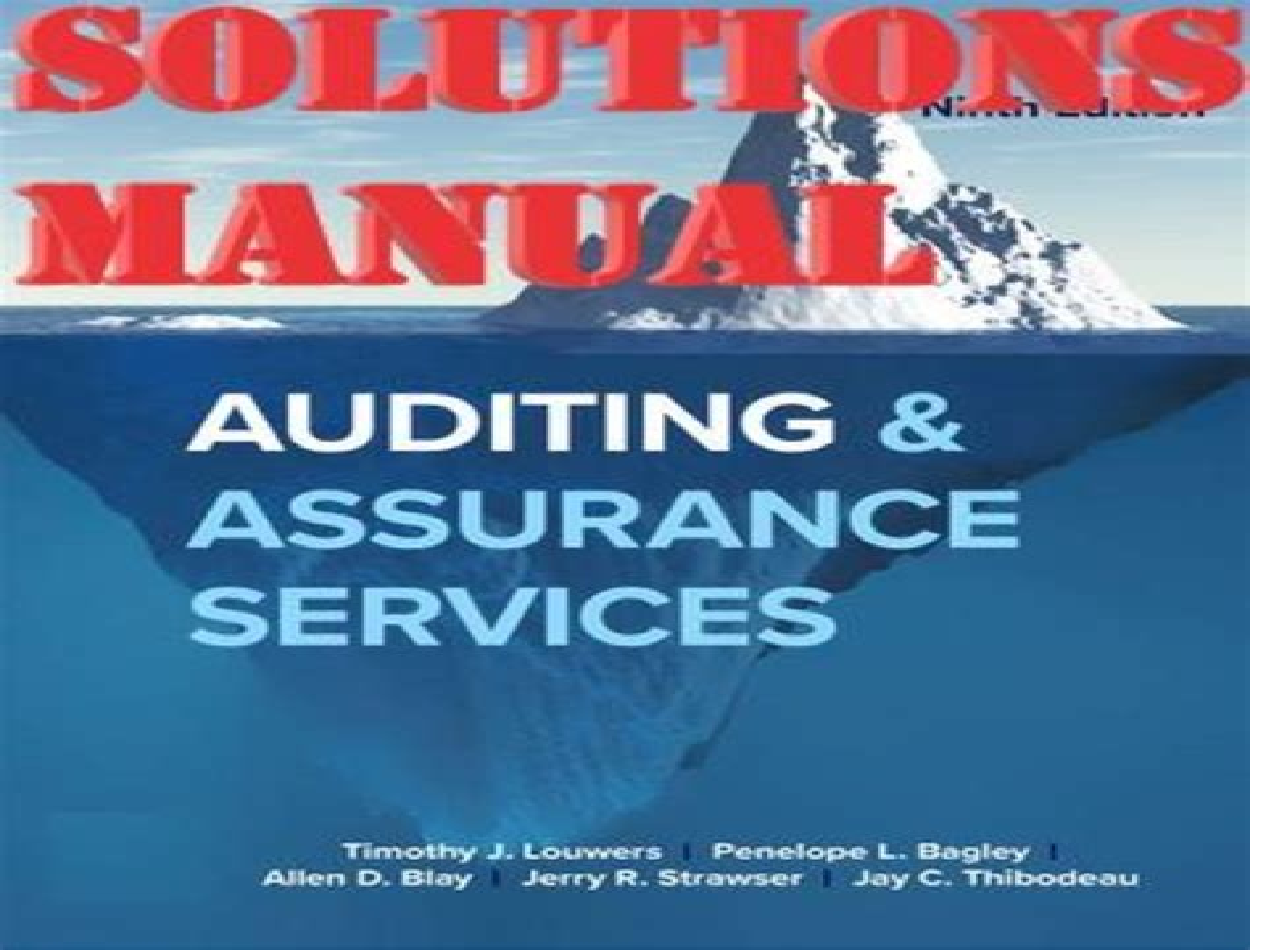


The background of the cover features a large iceberg floating in a blue ocean. The tip of the iceberg, which is visible above the water line, is covered in white snow or ice. The vast majority of the iceberg's mass is submerged beneath the dark blue water, illustrating the concept of 'solutions' that are not immediately apparent.

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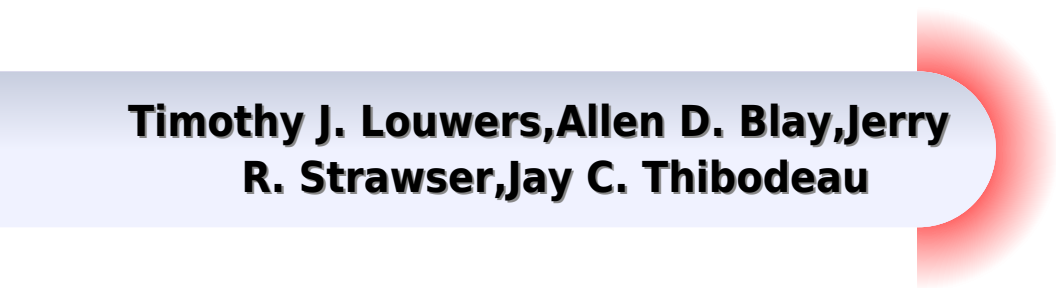
Ninth Edition

## **AUDITING & ASSURANCE SERVICES**

Timothy J. Louwers | Penelope L. Bagley |  
Allen D. Blay | Jerry R. Strawser | Jay C. Thibodeau

# Auditing And Assurance Services Louwers Manual Solution

**Timothy J. Louwers, Allen D. Blay, Jerry  
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