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assurance services - aicpa - purpose: the aicpa assurance services executive committee developed this paper to help educate providers and users of business information on the value and essential qualities of independent, third-party assurance services to increase confidence in reported information. the paper identifies factors that should be

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cpa services - aicpa - assurance services in an assurance service, a cpa issues a report in which he or she expresses an opinion or a conclusion on the subject matter (for example, financial statements) so that a user can make informed decisions.

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