

Auditing Theory

Set A

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	30%	12%	8%	10%	3%	75%	5%	3%	53%	6%	8%	54%	6%	17%	4%	1%	6%	2%	15%	83%	71%	7%	4%	15%	24%	8%	7%	0%	8%	6%	72%	40%	16%	12%	10%	2%	6%	15%	3%	29%	
B	60%	60%	79%	69%	81%	16%	48%	82%	4%	12%	61%	8%	67%	6%	4%	8%	3%	19%	10%	4%	9%	76%	62%	7%	25%	51%	41%	3%	47%	4%	9%	19%	13%	14%	13%	7%	82%	7%	7%	4%	
C	1%	20%	3%	15%	15%	8%	44%	9%	13%	21%	26%	29%	4%	7%	88%	87%	7%	13%	16%	5%	7%	10%	19%	2%	46%	27%	2%	79%	32%	3%	2%	6%	5%	67%	13%	86%	11%	73%	83%	52%	
D	9%	8%	9%	5%	1%	1%	3%	6%	30%	61%	2%	10%	24%	69%	4%	3%	84%	65%	59%	9%	12%	7%	16%	76%	5%	14%	50%	17%	13%	87%	17%	35%	66%	6%	63%	5%	0%	5%	6%	16%	
V	B	B	B	B	B	A	B	B	A	D	B	A	D	D	C	C	D	D	D	A	A	B	B	D	C	B	D	C	C	D	A	D	D	C	D	C	B	C	C	C	C

Set A

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80		
A	12%	7%	10%	39%	8%	7%	1%	10%	46%	10%	98%	2%	51%	18%	2%	45%	6%	5%	24%	71%	1%	26%	27%	16%	19%	10%	13%	1%	1%	51%	84%	9%	3%	80%	4%	1%	5%	17%	1%			
B	27%	6%	6%	53%	5%	3%	36%	78%	9%	4%	0%	96%	9%	11%	19%	6%	8%	3%	16%	14%	52%	10%	6%	5%	52%	87%	19%	2%	82%	94%	6%	2%	6%	70%	3%	94%	6%	4%	74%	2%		
C	6%	82%	75%	4%	86%	5%	11%	10%	6%	15%	1%	2%	24%	63%	5%	6%	18%	38%	50%	4%	27%	25%	9%	6%	9%	2%	64%	5%	11%	4%	7%	7%	62%	8%	4%	2%	93%	25%	1%	96%		
D	55%	5%	8%	3%	1%	85%	52%	2%	39%	71%	1%	1%	16%	8%	74%	44%	68%	54%	10%	11%	21%	40%	58%	73%	20%	1%	4%	92%	7%	1%	36%	6%	23%	18%	13%	0%	1%	66%	8%	1%		
V	D	C	C	A	C	D	D	B	A	D	A	B	A	A	B	D	D	D	C	A	B	D	D	D	B	D	B	C	D	B	B	D	A	C	B	A	B	0%	1%	66%	8%	1%

Set B

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	53%	4%	20%	5%	2%	4%	3%	12%	80%	76%	9%	3%	18%	22%	6%	8%	0%	8%	9%	69%	28%	13%	13%	7%	1%	7%	12%	4%	28%	11%	7%	10%	43%	12%	4%	1%	9%	48%	9%	97%
B	5%	65%	4%	3%	7%	4%	19%	8%	8%	7%	79%	54%	6%	18%	55%	34%	3%	41%	7%	6%	27%	14%	13%	10%	10%	79%	7%	8%	5%	29%	8%	6%	52%	6%	3%	27%	78%	9%	6%	1%
C	34%	4%	9%	84%	89%	7%	14%	16%	3%	8%	7%	20%	2%	56%	23%	5%	83%	38%	3%	4%	7%	4%	69%	16%	84%	12%	76%	83%	51%	8%	81%	71%	2%	81%	4%	4%	7%	11%	7%	2%
D	8%	26%	67%	8%	3%	86%	64%	64%	9%	5%	22%	74%	3%	15%	53%	14%	14%	81%	21%	38%	68%	5%	67%	5%	2%	5%	5%	16%	52%	5%	13%	3%	1%	88%	65%	2%	37%	74%	0%	
V	A	D	D	C	C	D	D	D	A	A	B	B	D	C	B	D	C	C	D	A	D	D	C	D	C	B	C	C	C	D	C	C	A	C	D	D	B	A	D	A

Set B

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
A	3%	53%	20%	1%	42%	7%	4%	22%	71%	2%	20%	23%	18%	21%	4%	13%	3%	1%	2%	45%	85%	8%	5%	78%	4%	3%	7%	20%	2%	34%	15%	8%	8%	3%	82%	4%	3%	46%	6%	9%
B	94%	6%	13%	24%	4%	8%	2%	13%	14%	53%	8%	5%	5%	50%	93%	20%	2%	81%	94%	5%	3%	7%	68%	4%	91%	5%	5%	73%	2%	55%	51%	82%	63%	87%	13%	46%	83%	5%	11%	61%
C	3%	21%	60%	4%	8%	19%	38%	51%	3%	16%	27%	12%	3%	10%	3%	64%	6%	10%	3%	6%	62%	8%	2%	2%	89%	21%	1%	95%	1%	26%	4%	21%	10%	4%	47%	9%	18%	21%	22%	
D	0%	20%	7%	72%	46%	63%	56%	14%	12%	29%	45%	60%	74%	20%	0%	3%	89%	8%	1%	43%	6%	23%	19%	16%	2%	2%	68%	6%	1%	11%	8%	6%	8%	1%	4%	3%	5%	32%	62%	9%
V	B	A	D	C	B	D	D	C	A	B	D	D	D	B	0%	C	D	B	B	D	A	D	C	B	A	B	C	D	B	C	B	B	B	A	B	B	A	D	B	A

Set C

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	11%	1%	15%	8%	74%	26%	12%	14%	7%	1%	4%	12%	4%	27%	9%	10%	8%	48%	11%	5%	3%	7%	44%	13%	98%	2%	47%	16%	3%	37%	8%	8%	31%	64%	1%	22%	26%	19%	18%	6%	
B	34%	1%	40%	4%	6%	26%	10%	13%	11%	6%	87%	5%	9%	5%	26%	7%	8%	44%	5%	4%	25%	78%	9%	5%	0%	95%	10%	11%	20%	4%	8%	4%	12%	15%	51%	9%	5%	7%	57%	88%	
C	5%	85%	33%	3%	3%	6%	7%	71%	14%	88%	7%	79%	78%	55%	7%	78%	71%	5%	83%	5%	10%	13%	8%	7%	1%	2%	27%	65%	10%	7%	20%	31%	48%	4%	26%	25%	12%	3%	8%	5%	
D	50%	12%	13%	85%	17%	41%	71%	2%	68%	5%	2%	5%	9%	14%	58%	6%	13%	2%	1%	86%	63%	1%	39%	75%	1%	0%	16%	8%	67%	51%	65%	57%	9%	16%	22%	45%	57%	70%	17%	1%	
V	D	C	C	D	A	D	C	C	D	C	B	C	C	C	D	C	A	C	D	D	B	A	D	A	B	A	A	B	A	B	D	D	C	A	A	B	D	D	D	B	B

Set C

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	
A	13%	4%	0%	1%	49%	87%	9%	4%	80%	5%	3%	7%	21%	2%	30%	12%	8%	3%	4%	77%	5%	4%	50%	4%	9%	54%	9%	20%	7%	2%	6%	2%	20%	84%	74%	10%	4%	19%	25%	8%	
B	16%	3%	80%	95%	5%	2%	6%	62%	2%	90%	5%	3%	72%	1%	58%	58%	79%	71%	82%	16%	43%	82%	7%	12%	65%	6%	61%	4%	3%	9%	4%	18%	6%	8%	9%	72%	48%	5%	22%	53%	
C	66%	6%	13%	3%	10%	5%	63%	10%	3%	3%	90%	22%	1%	96%	1%	22%	4%	20%	13%	5%	51%	9%	16%	22%	20%	31%	7%	8%	84%	86%	8%	17%	13%	2%	8%	8%	25%	3%	51%	21%	
D	5%	88%	7%	1%	37%	6%	23%	25%	15%	2%	2%	68%	6%	1%	11%	8%	8%	5%	0%	2%	1%	5%	28%	63%	6%	10%	24%	69%	6%	4%	81%	63%	61%	6%	10%	11%	23%	73%	2%	18%	
V	C	D	B	A	D	A	C	B	A	B	C	D	B	C	B	B	B	B	0%	A	B	B	A	D	B	B	A	D	C	C	D	D	A	A	B	B	C	B	C	B	A

Set D

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	4%	12%	46%	7%	4%	2%	6%	50%	8%	98%	2%	54%	23%	2%	42%	7%	3%	31%	68%	1%	26%	21%	14%	21%	7%	14%	2%	2%	0%	54%	86%	6%	3%	79%	3%	0%	4%	22%	2%	39%	
B	7%	7%	49%	4%	2%	24%	83%	6%	3%	0%	96%	11%	9%	24%	6%	6%	4%	11%	11%	53%	14%	4%	4%	54%	91%	17%	2%	82%	96%	4%	2%	8%	72%	5%	96%	4%	4%	70%	1%	56%	
C	84%	74%	1%	88%	6%	9%	11%	8%	8%	2%	1%	19%	61%	6%	7%	16%	34%	48%	2%	18%	22%	11%	3%	9%	2%	66%	4%	9%	4%	4%	6%	66%	5%	1%	1%	95%	24%	1%	96%	0%	
D	4%	8%	5%	1%	88%	65%	0%	37%	82%	0%	1%	16%	7%	68%	45%	71%	59%	11%	19%	28%	38%	64%	79%	17%	0%	3%	92%	8%	0%	38%	6%	20%	20%	15%	0%	1%	68%	7%	1%	5%	
V	C	C	A	C	D	D	B	A	D	A	B	A	A	D	D	C	A	A	B	D	D	D	B	D	C	B	D	C	C	D	A	D	D	C	D	C	B	C	C	C	D

Set D

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
A	10%	8%	6%	4%	79%	6%	3%	50%	6%	5%	61%	5%	17%	4%	1%	4%	3%	13%	82%	74%	7%	4%	16%	22%	11%	6%	1%	7%	7%	68%	34%	12%	12%	8%	2%	5%	12%	6%	27%	10%
B	61%	78%	68%	83%	15%	57%	83%	4%	14%																															