

# Audit Final Exam Practice Questions with 100% Correct Answers 2022/2023

What was the motivation of the CEO to engage in the fraud in the *Regina Vacuum Cleaner* movie? - Ans-His sister was successful in business and he wanted to be a success too, he felt forced to do it

What were some accounts or activities that were misstated in the movie *Regina Vacuum Cleaner*? - Ans-Premature revenue recognition, failure to post certain expenses, accounts receivable and sales revenue

A sale of \$60,000 was made to a real customer. Then, the sale was mistakenly recorded again. Indicate the balance-related audit objective that is a problem - Ans-Existence

A customer check in the amount of \$80,000 was received and was not recorded. The customer's accounts receivable balance was not decreased. Indicate the balance-related audit objective that is a problem for cash \_\_\_\_\_, accounts receivable \_\_\_\_\_ - Ans-completeness, rights and obligations

A sales return of \$90,000 was not recorded. Indicate the balance-related audit objective that is a problem - Ans-Completeness

The monthly adjustment to Bad Debt Expense and Allowance for Uncollectible Accounts was made. The controller just made up a number to use in the journal entry. Indicate the balance-related audit objective that is a problem - Ans-Valuation and Allocation

A shipment was made to a real customer. The customer was not billed and the sale was not recorded. The sale would have been in the amount of \$105,000. Indicate the balance-related audit objective that is a problem - Ans-Completeness

An accounts receivable was sold, but is still included in accounts receivable. Indicate the balance-related audit objective that is a problem - Ans-Existence

This document is also called bill of lading - Ans-Shipping Document

This document is basically the bill sent to the customer for a purchase it has made - Ans-Sales Invoice

This document may be used when a customised, special or expensive product is made by the client for the customer - Ans-Sales Contract

This document shows the beginning balance, purchases on credit, payments and ending balance for a customer - Ans-Monthly Statement

# Audit Fraud Questions And Answers

**Great Britain. Royal Commission on  
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