

Business Auditing Exam Questions with answers all Correctly Verified Solutions

CHAPTER 4

Multiple Choice Questions

1. The objective of the ordinary audit of financial statements is the expression of an opinion on:
 - the fairness of the financial statement in all material respects.**
 - the accuracy of the financial statements
 - the accuracy of the annual report.
 - the accuracy of the balance sheet and income statement
2. The responsibility for the preparation of the financial statements and the accompanying footnotes belongs to:
 - the auditor **b.**
 - Management**
 - both management and the auditor equally.
 - management for the statements and the auditor for the notes
3. Auditors accumulate evidence to:
 - defend themselves in the event of a lawsuit.
 - justify the conclusions they have otherwise reached
 - satisfy the requirements of the Securities and Exchange Commission
 - enable them to reach conclusions about the fairness of the financial statements**
4. Management assertions are:
 - directly related to the financial reporting used by the company b.**
 - stated in the footnotes to the financial statements
 - explicitly expressed representations about the company's financial condition.
 - provided to the auditor in the assertions letter, but are not disclosed on the financial statements.
5. Which of the following is not one of the five broad categories of management assertions?
 - General or specific transaction objectives**
 - Existence or occurrence
 - Valuation or allocation
 - Presentation and disclosure
6. This assertion addresses whether all transactions that should be included in the financial statements are in fact included
 - occurrence
 - Completeness**

Auditing Exam Questions Answers

James Bolton

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Auditing & systems : exam questions and explanations Irvin N. Gleim, William A. Hillison,2005 Unofficial Answers to the Examination Questions of the American Institute of Accountants American Institute of Accountants,1945

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