

ACCA - Audit and Assurance (AA)

Exam Questions And Answers

Objective of an external audit --- correct answer The objective of an audit of financial statements is to enable the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable financial reporting framework. An audit of financial statements is an example of an assurance engagement.

Advantages of a non-statutory audit --- correct answer It can provide a means of settling accounts between the partners.

Where audited accounts are available this may make the accounts more acceptable to taxation authorities.

The sale of the business or the negotiation of loan or overdraft facilities may be facilitated if the firm is able to produce audited accounts.

An audit on behalf of a sleeping partner is useful since generally such a personal have you have a means of checking the accounts of the business or confirming the share of profits due to them.

Accountability --- correct answer The quality or state of being accountable; that is, being required or expected to justify actions and decisions. It suggests an application or willingness to accept responsibility for one's actions.

Acca Multiple Questions On Auditing

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