

Business Auditing Exam Questions with answers all Correctly Verified Solutions

CHAPTER 4

Multiple Choice Questions

- 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
- The responsibility for the preparation of the financial statements and the accompanying footnotes belongs to:
 - the auditor
 - Management
 - both management and the auditor equally.
 - management for the statements and the auditor for the notes
- 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
- Management assertions are:
 - directly related to the financial reporting used by the company
 - 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.
- 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
- This assertion addresses whether all transactions that should be included in the financial statements are in fact included:
 - occurrence
 - Completeness

Auditing Questions And Answers

ML Morrison



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