

# 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

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