

Chapter 6

Multiple-Choice Questions

1. The objective of the ordinary audit of financial statements is the expression of an opinion on:
easy
a
- the fairness of the financial statements.
 - the accuracy of the financial statements.
 - the accuracy of the annual report.
 - the balance sheet and income statement.
2. If the auditor believes that the financial statements are not fairly stated or is unable to reach an conclusion because of insufficient evidence, the auditor:
easy
c
- should withdraw from the engagement.
 - should request an increase in audit fees so that more resources can be used to conduct the audit.
 - has the responsibility of notifying financial statement users through the auditor's report.
 - should notify regulators of the circumstances.
3. Auditors accumulate evidence to:
easy
d
- defend themselves in the event of a lawsuit.
 - justify the conclusions they have otherwise reached.
 - satisfy the requirements of the Securities Acts of 1933 and 1934.
 - enable them to reach conclusions about the fairness of the financial statements.
4. The responsibility for adopting sound accounting policies and maintaining adequate internal control rests with the:
easy
b
- board of directors.
 - company management.
 - financial statement auditor.
 - company's internal audit department.
5. The auditor's best defense when material misstatements are not uncovered is to have conducted the audit:
easy
a
- in accordance with auditing standards.
 - as effectively as reasonably possible.
 - in a timely manner.
 - only after an adequate investigation of the management team.
6. If management insists on financial statement disclosures that the auditor finds unacceptable, the auditor can:
easy
a
- | | Issue an adverse audit report | Issue a qualified audit report |
|----|-------------------------------|--------------------------------|
| a. | Yes | Yes |
| b. | No | No |
| c. | Yes | No |
| d. | No | Yes |
7. If management insists on financial statement disclosures that the auditor finds unacceptable, the auditor can do all but which of the following?
easy
b
- Issue an adverse audit report.
 - Issue a disclaimer of opinion.
 - Withdraw from the engagement.
 - Issue a qualified audit report.

Chapter 6 Multiple Choice Questions

Diane E Kern



Chapter 6 Multiple Choice Questions:

Microbiology for ICAR NET: A Comprehensive Exam Preparation Guide Sunita Devi, Kumari Manorma, Megha Sharma, Subhash Chand, 2024-12-10 Microbiology for ICAR NET A Comprehensive Exam Preparation Guide is a valuable resource tailored for students preparing for the ICAR NET exam in Microbiology This guide offers an in depth overview of key microbiological topics including microbial physiology soil microbiology environmental microbiology and microbial biotechnology Organized into eight comprehensive chapters the book covers foundational concepts such as the scope of microbiology prokaryotes and microscopy while aligning closely with the ICAR NET syllabus Ideal for ICAR NET aspirants this guide also serves as a solid review tool for microbiology students researchers and professionals Key Features Includes multiple choice true false and fill in the blank questions for active learning Detailed answer key for self assessment and concept reinforcement Comprehensive coverage of topics essential for ICAR NET Microbiology exam preparation Covers a wide range of microbiology topics

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