

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.

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Educational Testing Service



Chapter 6 Multiple Choice Questions:

Decoding **Chapter 6 Multiple Choice Questions**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Chapter 6 Multiple Choice Questions**," a mesmerizing literary creation penned with a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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