

MCQ Module – Multiple-Choice Questions Paper

Instructions

Answer the four multiple-choice questions on each scenario by circling the appropriate letter. Each question has four possible answers. Each question is worth 2.5 marks.

Question 1 (2.5)

1. What does the term 'audit' mean?

- (a) An independent examination of the financial statements
- (b) An internal examination of the financial statements
- (c) An independent examination of the financial statements
- (d) An internal examination of the financial statements

2. What is the primary purpose of an audit? (Select the most appropriate answer.)

- (a) To provide assurance to the shareholders
- (b) To provide assurance to the creditors
- (c) To provide assurance to the management
- (d) To provide assurance to the public

3. What is the primary responsibility of an auditor? (Select the most appropriate answer.)

- (a) To provide assurance to the shareholders
- (b) To provide assurance to the creditors
- (c) To provide assurance to the management
- (d) To provide assurance to the public

4. What does the term 'audit opinion' mean? (Select the most appropriate answer.)

- (a) A statement of the auditor's findings
- (b) A statement of the auditor's conclusions
- (c) A statement of the auditor's recommendations
- (d) A statement of the auditor's observations

5. What is the primary purpose of an audit report? (Select the most appropriate answer.)

- (a) To provide assurance to the shareholders
- (b) To provide assurance to the creditors
- (c) To provide assurance to the management
- (d) To provide assurance to the public

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Reeta Sahoo & Gagan Sahoo



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