

## AUDITING THE ART AND SCIENCE OF ASSURANCE ENGAGEMENTS CANADIAN TWELFTH EDITION CANADIAN 12TH EDITION ARENS TEST BANK

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### DESCRIPTION

## AUDITING THE ART AND SCIENCE OF ASSURANCE ENGAGEMENTS CANADIAN TWELFTH EDITION CANADIAN 12TH EDITION ARENS TEST BANK

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Auditing, 12e (Arens)

Chapter 2 The Public Accounting Profession

2-1 Describe the various organizational structures of public accounting firms

- 1) One of the main advantages of a "big" public accounting firm is the
- A) lower professional fees due to economies of scale.
  - B) ability to share knowledge and experience of similar companies they audit with the client.
  - C) ability to serve all major international cities as globalization of businesses increases.
  - D) increased reliance that can be placed on the audit report by financial statement users.

Answer: C

DIF: 2 Type: MC Page Ref: 27

Learning Obj.: 2-1 Describe the various organizational structures of public accounting firms

2) National accounting firms in 2012 are those with

- A) offices in most major cities and revenues over \$100 million.
- B) international representation in most cities around the world.
- C) offices in all major cities in Canada and revenues over \$75 million.
- D) national and international affiliations providing services in all major centres.

Answer: A

DIF: 3 Type: MC Page Ref: 27

Learning Obj.: 2-1 Describe the various organizational structures of public accounting firms

3) Most international and national accounting firms in Canada are comprised of professional accountants with the designations

- A) CGA or CMA.
- B) CMA or CIA.
- C) CIA (CPA) or CGA.
- D) CIA or CISA.

Answer: C

DIF: 2 Type: MC Page Ref: 27

Learning Obj.: 2-1 Describe the various organizational structures of public accounting firms

4) How many public accounting firms are there in Canada that have more than 50 professional staff?

- A) 25
- B) 50
- C) 75
- D) 100

Answer: B

DIF: 3 Type: MC Page Ref: 28

Learning Obj.: 2-1 Describe the various organizational structures of public accounting firms

# Art Science Of Assurance Engagements Answer

**A Gutmann**



**Art Science Of Assurance Engagements Answer:**

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Art Science Of Assurance Engagements Answer**," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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