

## Audit Exam 1 - Multiple Choice 2022 Questions and Answers

Auditors accumulate evidence to

- A) defend themselves in the event of a lawsuit.
- B) determine if the financial statements are correct.
- C) satisfy the requirements of the Securities Acts of 1933 and 1934.
- D) reach a conclusion about the fairness of the financial statements. - **Ans-D**

In the auditing process....

- A) the types and amounts of evidence remain constant from audit to audit.
- B) the criteria for evaluating information will not vary depending on the information being audited.
- C) the audit report communicates the auditor's findings to users.
- D) records are gathered by the auditor to determine whether the audited information is stated in accordance with SEC standards. - **Ans-C**

Which of the follow is considered audit evidence?

- A) Oral statements made by management, but not written communications or auditor observation
- B) Written communications and auditor observation, but not oral statements made by management
- C) Oral statements made by management, written communication, and auditor observation
- D) Auditor observation, but not oral statements or written communication - **Ans-C**

Which of the following can be used as a criteria for evaluating information being audited?

- A) International Financial Reporting Standards (IFRS)
- B) Generally Accepted Accounting Principles (GAAP)
- C) Internal Revenue Code (IRC)
- D) all of the above - **Ans-D**

Recording, classifying, and summarizing economic events in a logical manner for the purpose of providing financial information for decision making is commonly called

- A) finance.
- B) auditing.
- C) accounting.
- D) economics - **Ans-C**

An accountant

- A) must possess expertise in the accumulation of audit evidence.
- B) must decide the number and types of items to test.
- C) must have an understanding of the principles and rules that provide the basis for preparing the accounting information.

# Internal Auditing Exam Questions Answers

**CO Houle**



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