

## Chapter 26

### Multiple-Choice Questions

1. The IIA Code of Ethics is based on all but which of the following ethical principles?  
easy  
b  
a. Integrity.  
b. Independence.  
c. Competency.  
d. Confidentiality.
2. Statements on Internal Auditing Standards are issued by the:  
easy  
c  
a. AICPA.  
b. SEC.  
c. Internal Auditing Standards Boards.  
d. Auditing Standards Boards.
3. Internal auditors are responsible to:  
easy  
c  
a. the board of directors.  
b. management.  
c. both a and b.  
d. neither a nor b.
4. Which of the following is *not* a similarity between external and internal auditors?  
easy  
a  
a. Both must be independent of the company.  
b. Both must be competent.  
c. Both use similar methodologies in performing their work.  
d. Both consider risk and materiality in their work.
5. External auditors consider internal auditors effective if they are:  
easy  
d  
a. independent of the operating units being evaluated.  
b. competent and well trained.  
c. have performed relevant audit tests of the internal controls and financial statements.  
d. all of the above.
6. Auditing standards \_\_\_\_\_ external auditors to use the internal auditors for direct assistance on the audit.  
easy  
d  
a. discourage  
b. prohibit  
c. encourage  
d. permit
7. The primary source of authoritative literature for doing government audits is the:  
easy  
b  
a. Purple Book.  
b. Yellow Book.  
c. Green Book.  
d. Red Book.

# Chapter 26 Test Bank

**Ensheng Dong**



## **Chapter 26 Test Bank:**

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1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Chapter 26 Test Bank
- Chapter 2: Essential Elements of Chapter 26 Test Bank
- Chapter 3: Chapter 26 Test Bank in Everyday Life
- Chapter 4: Chapter 26 Test Bank in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Chapter 26 Test Bank. This chapter will explore what Chapter 26 Test Bank is, why Chapter 26 Test Bank is vital, and how to effectively learn about Chapter 26 Test Bank.

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6. In chapter 5, this book will draw a conclusion about Chapter 26 Test Bank. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Chapter 26 Test Bank.

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