

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.

Auditing Multiple Choice Questions And Answers

Lauren Gardner



Auditing Multiple Choice Questions And Answers:

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