

Chapter 6

Multiple-Choice Questions

1. The objective of the ordinary audit of financial statements is the expression of an opinion on:
easy
a
- the fairness of the financial statements.
 - the accuracy of the financial statements.
 - the accuracy of the annual report.
 - the balance sheet and income statement.
2. If the auditor believes that the financial statements are not fairly stated or is unable to reach an conclusion because of insufficient evidence, the auditor:
easy
c
- should withdraw from the engagement.
 - should request an increase in audit fees so that more resources can be used to conduct the audit.
 - has the responsibility of notifying financial statement users through the auditor's report.
 - should notify regulators of the circumstances.
3. Auditors accumulate evidence to:
easy
d
- defend themselves in the event of a lawsuit.
 - justify the conclusions they have otherwise reached.
 - satisfy the requirements of the Securities Acts of 1933 and 1934.
 - enable them to reach conclusions about the fairness of the financial statements.
4. The responsibility for adopting sound accounting policies and maintaining adequate internal control rests with the:
easy
b
- board of directors.
 - company management.
 - financial statement auditor.
 - company's internal audit department.
5. The auditor's best defense when material misstatements are not uncovered is to have conducted the audit:
easy
a
- in accordance with auditing standards.
 - as effectively as reasonably possible.
 - in a timely manner.
 - only after an adequate investigation of the management team.
6. If management insists on financial statement disclosures that the auditor finds unacceptable, the auditor can:
easy
a
- | | Issue an adverse audit report | Issue a qualified audit report |
|----|-------------------------------|--------------------------------|
| a. | Yes | Yes |
| b. | No | No |
| c. | Yes | No |
| d. | No | Yes |
7. If management insists on financial statement disclosures that the auditor finds unacceptable, the auditor can do all but which of the following?
easy
b
- Issue an adverse audit report.
 - Issue a disclaimer of opinion.
 - Withdraw from the engagement.
 - Issue a qualified audit report.

Chapter 6 Multiple Choice Questions

RJ Shavelson



Chapter 6 Multiple Choice Questions:

Unveiling the Energy of Verbal Artistry: An Emotional Sojourn through **Chapter 6 Multiple Choice Questions**

In a global inundated with monitors and the cacophony of fast conversation, the profound power and psychological resonance of verbal artistry often fade into obscurity, eclipsed by the regular barrage of noise and distractions. Yet, set within the musical pages of **Chapter 6 Multiple Choice Questions**, a captivating work of fictional splendor that impulses with organic thoughts, lies an memorable trip waiting to be embarked upon. Composed by way of a virtuoso wordsmith, this exciting opus guides viewers on an emotional odyssey, softly revealing the latent potential and profound influence embedded within the intricate internet of language. Within the heart-wrenching expanse of the evocative analysis, we shall embark upon an introspective exploration of the book is central styles, dissect its interesting writing style, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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