

Fundamentals of Auditing and Assurance Services

Assurance and engagement: nature and objective

1.
The definition of auditing contained within A Statement of Basic Auditing Concepts recognizes that auditing includes both a(n)

General Feedback

Investigative process and a reporting process.

2.
Which of the following statements is true concerning in an assurance engagement?

General Feedback

Sufficiency is the measure of the quantity of evidence

3.
Main standards to govern review engagements

General Feedback

PSREs

4.
Independent auditing can best be described as a

General Feedback

Discipline that attests to the results of accounting and other operations and data.

5.
The market for auditing services is driven by

General Feedback

A demand by external users of financial statements.

6.
Which of the following statements does not properly describe an element of the theoretical framework of auditing?

General Feedback

Auditors act on behalf of management

7.
Which of the following provides a positive form and high level of assurance?

General Feedback

An audit report on external financial statements on which an adverse opinion is expressed.

- 8.

Information Assurance Fundamentals Answer Key

Daniel F McAuley



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