

Audit 1 AUI3702 Questions and Correct Answers

Audited Financial Statements- The Basics

1-01

What is the objective of the independent audit? - Correct Answer: to express an opinion stating whether the financial statements, taken as a whole, are fairly presented in all material respects in conformity with accounting principles generally accepted in the U.S.

Audited Financial Statements- The Basics

1-02

Which standards provide the most authoritative U.S. auditing guidance for nonissuers and issuers and who issues those standards? - Correct Answer: Nonissuers:

Statements on Auditing Standards (SASs), issued by the AICPA Auditing Standards Board.

Issuers:

Auditing Standards (ASs), issued by the Public Accounting Oversight Board (PCAOB) plus all SAS adopted by PCAOB.

Audited Financial Statements- The Basics

1-03

What is the three general Standards? TIP - Correct Answer: The auditor must have adequate technical TRAINING and proficiency to perform the audit.

The auditor must maintain INDEPENDENCE in mental attitude in all matters relating to the audit.

Internal Auditing Exam Questions Answers

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