

Chapter 13

Multiple-Choice Questions

1.
 easy
 b
 A listing of all the things which the auditor will do to gather sufficient, competent evidence is the:
 a. audit strategy.
 b. audit program.
 c. audit procedure.
 d. audit risk model.
2.
 easy
 b
 Shown below (1 through 5) are the five types of tests which auditors use to determine whether financial statements are fairly stated. Which three are substantive tests?
 1. procedures to obtain an understanding of internal control
 2. tests of controls
 3. tests of transactions
 4. analytical procedures
 5. tests of details of balances
 a. 1, 2, and 3.
 b. 3, 4, and 5.
 c. 2, 3, and 5.
 d. 2, 3, and 4.
3.
 easy
 c
 Collectively, procedures performed to obtain an understanding of the entity and its environment, including internal controls, represent the auditor's:
 a. audit strategy.
 b. tests of controls.
 c. risk assessment procedures.
 d. tests of transactions.
4.
 easy
 c
 For efficiency, tests of controls are frequently done at the same time as:
 a. analytical procedures.
 b. compliance tests.
 c. tests of transactions.
 d. tests of details of balances.
5.
 easy
 c
 Which of the following procedures are frequently performed in response to the auditor's assessment of the risk of material misstatement?
 a. Ratio analysis
 b. Tests of controls
 c. Tests of details of balances
 d. Risk assessment procedures
6.
 easy
 b
 In which stage(s) of an audit are analytical procedures not performed?
 a. In the planning stage.
 b. In the test of controls stage.
 c. In the completion stage.
 d. In conjunction with tests of transactions and tests of details of balances.
7.
 easy
 a
 Tests of controls may include which of the following types of evidence?

	Reperformance	Observation
a.	Yes	Yes
b.	No	No

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J Spring



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