

**CHAPTER 01****Auditing and Assurance Services****LEARNING OBJECTIVES**

	Review Checkpoints	Multiple Choice	Exercises, Problems, and Simulations
1. Define <i>information risk</i> and explain how the financial statement auditing process helps to reduce this risk, thereby reducing the cost of capital for a company.	1, 2, 3	29, 31, 38	65*
2. Define and contrast <i>assurance, attestation, and financial statement auditing services</i> .	4, 5, 6, 7, 8	23, 25, 28, 44, 50	60, 65*
3. Describe and define the assertions that management makes about the recognition, measurement, presentation, and disclosure of the financial statements and explain why auditors use them as a focal point of the audit.	9, 10, 11	36, 39, 40, 41, 45, 46, 47, 48, 49, 52, 53, 54, 55, 57, 58, 59	62, 63, 67, 68, 69
4. Define <i>professional skepticism</i> and explain its key characteristics.	12	24, 37	61
5. Describe the organization of public accounting firms and identify the various services that they offer.	13, 14	30, 42, 56	72
6. Describe the audits and auditors in governmental, internal, and operational auditing.	15, 16, 17, 18	26, 27, 32, 34, 35	64, 66
7. List and explain the requirements for becoming a certified public accountant (CPA) and other certifications available to an accounting professional.	19, 20, 21, 22	33, 43, 51	70, 71

(\* ) Item relates to multiple learning objectives

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web this data shows that there was a gain the mass of the lighter which shows that there was a certain amount of butane 0 38 grams 0 02 grams gas that was successfully collected during the gas collection there is a mild influence of barometric

pressure during both trials as shown above in the raw data

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web 11 use avogadro s law to determine the number of moles of butane gas assume that butane is an ideal gas and that one mole has a volume of 22.4 l at stp  $v_1/n_1 = v_2/n_2$   $0.0896 \text{ l} / n_2 = 22.4 \text{ l} / 1 \text{ mole}$   $n_2 = 0.0040 \text{ moles}$  12 experimental molar mass g/mole of butane 0.23 g / 0.0040 moles = 58 g/mole 13 the molecular formula of butane is  $C_4H_{10}$

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web nov 3 2020 in this experiment the moles and mass will be required to determine the molar mass of butane in a butane lighter experimental to begin the experiment the mass of a butane lighter was measured before using the butane gas to deplete the water to the 80ml mark on a graduated cylinder

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web dec 18 2020 in this lab students will experimentally determine the molar mass of a gas specifically butane  $C_4H_{10}$  by collection over water this experiment is an inquiry based experiment for 2nd year chemistry or AP chemistry students who have previously collected an insoluble gas

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web possible answer butane is extremely flammable and will ignite possible answer because the butane will not dissolve in the water it is possible for butane gas possible to form under water and get trapped possible answers  $0.273 \text{ atm}$  and  $1 \text{ atm}$   $101.3 \text{ kPa}$   $C_4H_{10}$   $12.01 \text{ g/mol}$   $4.48 \text{ g/mol}$

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web the pressure of the gas the pressure of the gas was calculated using dalton s law of partial pressures by subtracting the pressure of the water vapor from the total pressure which in this case was the atmospheric pressure 760mm hg the pressure of the water vapor was found by using the temperature of the water

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web in this lab you will collect a measurable volume of butane gas using water displacement using dalton s law and the ideal gas law the number of moles of butane gas and then the molar mass of butane can be calculated your experimental value for molar mass will be compared to the known molar mass of butane and percent error calculated

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web although the most convenient gas for this is butane other gases may be available in similar small cylinders the collection of a gas sample and the weighing of the gas cylinder before and after this should take about 5 10 minutes as a demonstration

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