
Advanced Auditing Final Exam 2024 Questions and Answers 100% Accurate

The auditor's judgment concerning the overall fairness of the presentation of financial position, results of operations, and cash flows is applied within the framework of:

A: quality control.

B: generally accepted auditing standards, which include the concept of materiality.

C: the auditor's evaluation of the audited company's internal control.

D: the applicable financial reporting framework (i.e., GAAP in the United States). - ANSWER-D: the applicable financial reporting framework (i.e., GAAP in the United States).

Inquiries of warehouse personnel concerning possible obsolete or slow moving inventory items provide assurance about the PCAOB assertion of:

A: completeness.

B: existence.

C: presentation.

D: valuation.

E: rights and obligations. - ANSWER-D: valuation.

Assurance services involve all of the following, except:

A: relevance as well as the reliability of information.

B: non financial information as well as traditional financial statements.

C: providing absolute rather than reasonable assurance.

D: electronic databases as well as printed reports. - ANSWER-C: providing absolute rather than reasonable assurance.

Advanced Auditing Questions Answers

Guillaume Favre



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