

WGU D251 Advanced Auditing Final Exam, Questions with 100% Correct Answers, Verified ,Latest Updated 2024 | 20 Pages Guaranteed A+

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. - ✓ ✓ C: providing absolute rather than reasonable assurance.

According to PCAOB Auditing Standard No. 2201 (AS 2201), the auditor should identify significant accounts and disclosures and their relevant assertions. Which of the following financial statement assertions is not explicitly identified in AS 2201?

A: Completeness.

B: Valuation or allocation.

C: Accuracy.

D: Existence or occurrence.

E: All of these are assertions identified in AS 5. - ✓ ✓ C: Accuracy.

Which of the following is a management assertion regarding account balances at the period end?

A: Transactions and events that have been recorded have occurred and pertain to the entity.

B: Transactions and events have been recorded in the proper accounts.

C: The entity holds or controls the rights to assets, and liabilities are obligations of the entity.

Advanced Auditing Questions Answers

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