

Wiley Exam Questions with 100% Correct Answers 2024

Which of the following is not a primary responsibility of an auditor: - answer✓✓Provide management with an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

The phrase "generally accepted accounting principles" is an accounting term that - answer✓✓Encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

The auditor's judgment concerning the overall fairness of the presentation of financial position - answer✓✓results of operations, and statement of cash flows is applied within the framework of.Generally accepted accounting principles

Which of the following is most likely to be unique to the audit work of CPAs as compared to work performed by practitioners of other professions? - answer✓✓Independence.

Principles Underlying an Audit Conducted in Accordance with GAAS state that sufficient appropriate audit evidence is to be obtained through designing and implementing appropriate responses i.e. by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit. The substantive evidential matter required by this standard may be obtained in part through - answer✓✓Analytical procedures.

The audit work performed by each assistant should be reviewed to determine whether it was adequately performed and to evaluate whether the - answer✓✓Results are consistent with the conclusions to be presented in the auditor's report.

The auditor faces a risk that the examination will not detect material misstatements which occur in the accounting process. In regard to minimizing this risk - answer✓✓the auditor primarily relies on.Substantive tests.

An attestation engagement is one in which a CPA is engaged to - answer✓✓Issue a written communication expressing a conclusion about the reliability of a written assertion that is the responsibility of another party.

An entity engaged a CPA to determine whether the client's web sites meet defined criteria for standard business practices and controls over transaction integrity and information protection.In

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S. Rao Vallabhaneni



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