

Audit Final Exam Review Questions with 100% Correct Answers 2022/2023

An unqualified (unmodified) audit opinion is a negative opinion regarding the financial statements indicating that the financial statements are not fairly stated.

True/False - **Ans-False**

The auditor's report on internal control quality can express which of the following opinions regarding the quality of internal control?

Qualified or Adverse only

Unqualified, Qualified, or Adverse

Unqualified or Adverse only

Unqualified or Qualified only - **Ans-Unqualified or Adverse only**

The standards of independence, proficiency and training, and due professional care are included in the:

General standards

Standards of independence

Standards of reporting

Standards of fieldwork - **Ans-General standards**

Which of the following is NOT a type of audit documentation that auditors should include in their files?

The audit program

The engagement letter

Copies of the client's financial statements

Each of the above is a type of audit documentation that the auditor should include in the file - **Ans-Each of the above is a type of audit documentation that the auditor should include in the file**

If the auditor fails to obtain a management representation letter, she can still issue an unqualified audit opinion without modifications if she obtains adequate evidence through other sources.

T/F - **Ans-False**

Audit partners in the U.S. can serve a particular "Public Company" client for no more than _____ years consecutively.

3 years

5 years

7 years

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F Rizvi



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Congressional Record United States. Congress,1993 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873

Congressional Record Index ,1993 Includes history of bills and resolutions **Business Periodicals Index** ,2005

Industrial Arts Index ,1947 **A Digest of the Laws of Pennsylvania** John Purdon,1885 *Journal of the Senate of the United States of America* United States. Congress. Senate,1998 **Congressional Record** United States. Congress,1998-12-19 *Monthly Index of Russian Accessions* Library of Congress. Processing Department,1965 **Public Affairs Information Service Bulletin** ,1949 Canadian Index to Periodicals and Documentary Films ,1959

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