D

# AICPA Newly Released Questions -AUD Actual Solution!!

The principle of due care in the AICPA Code of Professional Conduct relates to which of the following professional requirements?

- A. Providing services with an unbiased, open mind
- B. Providing services without conflicts of interest
- C. Providing services with a sense of integrity
- D. Providing services with competence and diligence Answers

Which of the following statements with respect to the PCAOB rules on independence is correct?

A. Public confidence would usually not be impaired by the existence of circumstances that reasonable people might believe likely to influence independence

B. Auditors should be independent in fact but are not obligated to avoid situations that could lead outsiders to doubt their independence

C. Independence implies the attitude of a prosecutor that recognizes an obligation for fairness to management and other stakeholders

D. Auditors must be without bias with respect to a client in order to maintain the impartiality necessary for the dependability of audit findings 
Answers D

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**Kurt Oestriecher, Mark Beasley** 

#### **Aicpa 2014 Released Questions Aud:**

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