

Accounting Information Systems, 11e (Bodnar/Hopwood)

Chapter 2 Systems Techniques and Documentation

1) Tools used in the analysis, design, and documentation of system and subsystem relationships are known as system techniques.

Answer: TRUE

Diff: 2

Learning Obj.: 1

2) The interim audit requires some type of substantive testing.

Answer: FALSE

Diff: 1

Learning Obj.: 1

3) Substantive testing involves direct verification of financial statement figures.

Answer: TRUE

Diff: 2

Learning Obj.: 1

4) When evaluating internal controls, auditors are usually not concerned with the flow of processing and distribution of documents within an application system.

Answer: FALSE

Diff: 2

Learning Obj.: 1, 2

5) Auditors undertake compliance testing to determine the degree of reliance of existing internal controls.

Answer: TRUE

Diff: 2

Learning Obj.: 1

6) It is desirable for auditors to have a basic understanding of systems techniques.

Answer: TRUE

Diff: 1

Learning Obj.: 1

7) The usual focus of an audit is to review an existing system rather than design a new system.

Answer: TRUE

Diff: 2

Learning Obj.: 1

8) Analytic and system flowcharts are seldom found in the working papers of auditors.

Answer: FALSE

Diff: 1

Learning Obj.: 1

Answer Key Accounting Information Systems 11th Edition

**Dr. S. K. Singh,, Dr. Sanjay Kumar
Singh, ,Shailesh Chauhan**



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