

CHAPTER 1

1. Broadly defined, the subject matter of any audit consist of
 - a. Financial statements
 - b. Economic data
 - c. **Assertions**
 - d. Operating data
2. An audit of financial statements is conducted to determine if the
 - a. Organization is operating efficiency and effectively
 - b. Auditee is following specific procedures or rules set down by some higher authority
 - c. **Overall financial statement statements are stated in accordance with the applicable financial reporting framework**
 - d. Client's internal control is functioning as intended
3. Most of the independent auditor's work in formulating an opinion on financial statement consist of
 - a. Studying and evaluating internal control
 - b. **Obtaining and examining evidential matter**
 - c. Examining cash transaction
 - d. Comparing recorded accountability with assets
4. In financial statement audits, the audit process should be conducted in accordance with
 - a. The audit program
 - b. **Philippine standard on auditing**
 - c. Philippine accounting standards
 - d. Philippine Financial Reporting Standards
5. Which of the following best describe the operational audit?
 - a. It requires the constant review by internal auditors of the administrative controls as they relate to operations of the company.
 - b. It concentrates on implementing financial and accounting control in a newly organized company.
 - c. In attempts and is designed to verify the fair presentation of a company's results of operations.
 - d. **It concentrates on seeking out aspects of operations in which waste would be reduced by the introduction of controls.**
6. The auditor communicates the results of his or her work through the medium if the
 - a. Engagement letter
 - b. **Audit report**
 - c. Management letter
 - d. Financial statement
7. Which of the following types of auditing is performed most commonly by CPA's on a contractual basis?
 - a. Internal Auditing

Answers In Auditing Theory By Salosagcol 20edition

Yijin Wang



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Auditing Theory Jekell G. Salosagcol, Auditing, Theory and Practice ... Fourth Edition, Revised and Enlarged Robert Heister MONTGOMERY,1927 **Auditing Theory and Practice** Roger H. Hermanson,Stephen E. Loeb,Robert H. Strawser,1983 Auditing, Theory and Practice ,1918 *Auditing Theory and Practice* Roger H. Hermanson,Jerry R. Strawser,Robert H. Strawser,1989 *Auditing Theory and Its Application* Arthur Warren Hanson,1942 *Audit and Assurance* ,2003 **Auditing Theory and Practice** Robert Hiester Montgomery,1939 **Auditing** C. William Thomas,Emerson O. Henke,1983-01-01 **Auditing** John Dunn,1996 The clarity of style and succince approach to the explanation and evaluation of the basic concepts and their practical application is the focus of this second edition which is suitable for undergraduate modules in auditing In addition to improved teaching learning and assessment features and new illustrations and material on environmental auditing the text has been up19960419d to take account of the latest regulatory changes and substantially revised to provide a pertinent and balanced foundation in auditing **Auditing: Theory and Practice** Arun Kumar,Rachana Sharma,2001 This Book Covers Syllabi On Auditing As Prescribed By Indian Universities And Institutes Of Commerce And Management The Authors Have Tried Their Best To Cover Every Single Topic Leaving None But At The Same Time Avoiding Unnecessary Details While The Subject Matter Of The Book Has Been Gathered From Authentic Text Books Reports And Journals It Has Been Explained Through Examples Drawn From The Actual Business World Cases With Court Decisions Have Been Cited Wherever Necessary Regulations And Laws Have Been Authentically Reproduced From Original Sources Language Of Narration Has Been Kept As Much Free From Technical Jargon As Possible Thus The Authors Have Tried Their Best To Present An Ideal Textbook For The Students And A Reference Book For All Those Who Are Concerned With Auditing The Teachers The Company Secretary The Chartered Accountant And Last But Not The Least The Entrepreneur Himself **Auditing Theory and Practice** Roger H. Hermanson,Jerry Strawser,Robert H. Strawser,1992-12-01 *Auditing Theory and Practice: General principles* Robert Hiester Montgomery,1922 Auditing C. William Thomas,Bart H. Ward,Emerson O. Henke,1991-01-01 **Contemporary Issues in Auditing Theory and Practice** Graham W. Cosserat,1981 **Contemporary Issues in Auditing Theory and Practice** ,1981 Auditing Theory and Practice Volume 2 - Primary Source Edition Robert Hiester Montgomery,2013-10 This is a reproduction of a book published before 1923 This book may have occasional imperfections such as missing or blurred pages poor pictures errant marks etc that were either part of the original artifact or were introduced by the scanning process We believe this work is culturally important and despite the imperfections have elected to bring it back into print as part of our continuing commitment to the preservation of printed works worldwide We appreciate your understanding of the imperfections in the preservation process and hope you enjoy this valuable book **Auditing Theory** Ian Dennis,2015-06-05 Auditing is generally considered to be a particularly practical discipline This hampers theoretical research as does its complex nature The unquestioning acceptance

and implementation of rules governing auditing practice could lead to poor outcomes This book provides a theory of auditing that underpins auditing practice Identifying the objectives of auditing in the context of financial reporting this book examines underlying beliefs to provide a deeper understanding of the concepts of auditing In analyzing the field from a theoretical perspective the author encounters important concepts such as materiality verification evidence risk and professional judgement Philosophical ideas about the social construction of reality are employed to explain the role of theory in a building block of the business world This book is vital reading for auditing scholars globally whilst its conclusions offer an interesting case study in the philosophy of professional judgement

Auditing Theory and Practice Douglas R. Carmichael, John J. Willingham, 1987 *Auditing Concepts and Methods* D. R. Carmichael, C. Schaller, 1989-08-01

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