

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 D

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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Robert R. Redfield



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