
Auditing- Test 2 Prep - Ch 4,5,6,8,7 MC Structured for Success in Every Examination Questions from Top-Tier Universities With Comprehensive Explanations and Solutions

Which of the following is an example of fraudulent financial reporting?

- a. An employee diverts customer payments to his personal use, concealing his actions by debiting an expense account, thus overstating expenses.
- b. Company management falsifies the inventory count, thereby overstating ending inventory and understating cost of sales.
- c. An employee steals inventory, and the shrinkage is recorded as a cost of goods sold.
- d. An employee borrows small tools from the company and neglects to return them; the cost is reported as a miscellaneous operating expense. - CORRECT ANSWER- -b. Company management falsifies the inventory count, thereby overstating ending inventory and understating cost of sales.

Which of the following concepts are pervasive in the application of generally accepted auditing standards, particularly the standards of fieldwork and reporting?

- A. Internal Control
- B. Expected Misstatement
- C. Control Risk
- D. Materiality and Audit risk - CORRECT ANSWER- -D. Materiality and audit risk

The existence of audit risk is recognized by the statement in the auditor's standard report that the auditor

- A. Obtains reasonable assurance about whether the financial statements are free of material misstatement
- B. Assesses the accounting principles used and also evaluates the overall financial statement presentation

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David L. Cannon



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