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QUESTION 1

The term _____ refers to the audit procedures deemed necessary in the circumstances to achieve the objective of the audit. The procedures required to conduct an audit in accordance with _____ should be determined by the auditor having regard to the requirements of ISAs, relevant professional bodies, legislation, and regulations:

- A. Scope of an audits, ISAs
- B. Purpose of an audit, PSPs
- C. Principle of an audit, ISAs
- D. Purpose of an audit, ISAs

Correct Answer: A

QUESTION 2

_____ can be defined as Contractual agreements can end either naturally (i.e., by reaching the termination date or delivery of the final product) or by other means. Where as _____ can be define as the contractor shall maintain adequate accounting records and supporting documents to verify the amounts, recipients, and uses of all payments and funds received in conjunction with the contract for a designated period of time:

- A. Anti-kickback or non-bribery clause, right to audit
- B. Conflict of interest disclosure, anti-kickback or non-bribery clause
- C. Contract termination, right to audit
- D. Right to audit, property rights of the end product

Correct Answer: C

QUESTION 3

_____ is a concept relating to the accumulation of the audit evidence necessary for the auditor to conclude that there are no material misstatements in the financial statements taken as a whole. While the _____ is responsible for forming and expressing an opinion on the financial statements, the responsibility for preparing and presenting the financial statements is that of the management of the entity.

- A. Reasonable assurance, auditor
- B. Audit policy, controller
- C. Reasonable assurance, trainer
- D. Audit record, auditor

Correct Answer: A



QUESTION 4

_____ can be defined as the Equipment, facilities, people, supplies, or services used to produce a product or service. Where as _____ is the mechanism that links the costs of resources to the activities that use the resources.

- A. resource, resource driver
- B. activity, activity driver
- C. activity, cost driver
- D. cost driver, activity

Correct Answer: A

QUESTION 5

Some specific problems that can occur with secondary data and suggested methods to correct those problems include all of the following EXCEPT:

- A. Incomplete data
- B. Irrelevant data
- C. Incomparable data
- D. Complete data

Correct Answer: D

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