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QUESTION 1

The form and content of written policies and procedures should be appropriate to the size and structure of the auditing department and the complexity of its work. Formal administrative and technical audit manuals help employees to consistently comply with established performance standards.

Then who is responsible for developing and maintaining written policies and procedures to guide audit staff?

- A. The head of the audit unit
- B. A director or chief
- C. The head of the department
- D. Audit staff

Correct Answer: A

QUESTION 2

Statistical sampling allows the auditor to limit sampling risk to an acceptable level. Following are major classifications of sample selection are all of the following EXCEPT:

- A. Judgment samples
- B. Probability samples
- C. Random sample
- D. Both A and B

Correct Answer: D

QUESTION 3

Which of the following are the two broad classifications of management styles please mark the correct option:

- A. Autocratic management
- B. Consultative management
- C. Participative management.
- D. Directing management

Correct Answer: AC

QUESTION 4



All of the following are the guidelines that apply to the construction of a frequency distribution EXCEPT: A. Divide classes to ensure that the smallest and largest values in the array are shown.

B. Assign each item in the array to only one class.

C. Make graph

D. Keep the size of each interval the same.

Correct Answer: C

QUESTION 5

All of the following are levels of ethics, each of which has its own sets of responsibilities EXCEPT:

A. Organizational ethics -- the environment or culture of an organization and formal and informal rules of conduct. These can also include specific laws and regulations.

B. Personal morality -- the basic sense of right and wrong is a function of social mores, parental influence, religious background, and personal experiences.

C. Corporate social responsibility or CSR: an umbrella term under which the ethical rights and duties existing between companies and society is debated.

D. Professional ethics -- professional norms and rules that govern a profession. Some professions, such as auditing, have professional codes of conducts (such as the IIA's Code of Ethics).

Correct Answer: C

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