

## Chapter 23

### Multiple-Choice Questions

1. Which of the following misstatements is most likely to be uncovered during an audit of a client's bank reconciliation?  
easy  
c
  - a. Duplicate payment of a vendor's invoice.
  - b. Billing a customer at a lower price than indicated by company policy.
  - c. Failure to record a collection of a note receivable by the bank on the client's behalf.
  - d. Payment to an employee for more than the hours actually worked.
2. Which of the following is the focus of an audit of cash for most companies?  
easy  
a
  - a. General cash account.
  - b. Payroll cash account.
  - c. Petty cash account.
  - d. Money market account.
3. The test of details of balances procedure that requires the auditor to foot the outstanding check list and deposits in transit is an attempt to satisfy which audit objective?  
easy  
c
  - a. Cutoff.
  - b. Presentation and disclosure.
  - c. Detail tie-in.
  - d. Completeness.
4. Which of the following cycles does **not** affect cash in bank?  
easy  
b
  - a. Capital acquisitions cycle.
  - b. Inventory and warehousing.
  - c. Payroll and personnel cycle.
  - d. Acquisitions and disbursements.
5. The audit objective of determining that cash in bank, as stated on the reconciliation, foots correctly and agrees with the general ledger can be tested by which of the following procedures?  
easy  
c
  - a. Performing tests for kiting.
  - b. Receiving and testing a cutoff bank statement.
  - c. Footing the outstanding checks list and the list of deposits in transit.
  - d. Examining the minutes of the board of directors for restrictions on the use of cash.
6. The test details of balances procedure that requires the auditor to trace the book balance on the reconciliation to the general ledger is an attempt to satisfy the audit objective of:  
easy  
a
  - a. detail tie-in.
  - b. existence.
  - c. completeness.
  - d. accuracy.
7. Which of the following statements is correct?  
easy  
d
  - a. Auditors must obtain bank confirmations on every audit.
  - b. Auditors obtain bank confirmations at their discretion.
  - c. Auditing standards do not address specific requirements regarding bank confirmations.
  - d. Auditing standards do not require bank confirmations except when there is an unusually large number of inactive bank accounts.
8. Cash is important to auditors primarily because of the potential for:  
easy  
a
  - a. errors.

# Chapter 23 Multiple Choice Questions Answers

**Rex Miller, Mark R. Miller**



## Chapter 23 Multiple Choice Questions Answers:

Microns Microbiology Simplified Question-Answer Mr. Rohit Manglik, 2024-07-30 A simplified and concise microbiology resource presented in question answer format for easy understanding and revision *GED Test 2022 / 2023 For Dummies with Online Practice* Tim Collins, 2022-02-02 Everything you need to succeed on the GED Test plus a bonus mobile app for on the go study and practice Prepare to do your best on the GED Test Get the review and practice materials you need to take and slay the exam with confidence GED Test 2022 2023 For Dummies with Online Practice provides an in depth overview and deep content review for all test sections You ll be able to answer GED practice questions for each subject area plus you ll have access to two complete practice exams in the book and in the companion mobile app Get ready to succeed on test day and get on your way to achieving your goals with this GED study guide that shares test taking strategies for all the subjects covered on the exam You ll find clear information for hands on learning GED Test 2022 2023 For Dummies with Online Practice supports you in meeting your goals This easy to use guide can help you get a higher score and earn your GED Improve grammar and punctuation skills Get comfortable with the types of reading passages on the test Gain confidence in solving math and science problems Study for Mathematical Reasoning Social Studies Science and Reasoning Through Language Arts questions The book also connects you to the GED Test 2022 2023 For Dummies with Online Practice mobile app with two practice tests Whether you re using the app or the book you ll have GED practice for passing the four subject exams which cover Math Language Arts Science and Social Studies **SURGERY SIXER FOR NBE** R Rajamahendran , 2021-04-30 Most preferred book of surgery for PG aspirants in 2018 Only book on surgery for PGMEET written by leading faculty and super specialty surgeon First book to cover sample video questions on Surgery seeing the changing trends of examinations The complete content has been updated from the latest Editions of Bailey and Love 27 e Sabiston s 20 e Schwartz 10 e Campbell Walsh Urology 11 e Harrison s 20 e Blumgart s 6 e Shackelford s 8 e and Devita 11 e Latest updates of AJCC Cancer staging 8th Edition ATLS 10th Edition included All chapters are reviewed and inputs are given by the concerned super specialty consultants Every chapter starts with One Liners which will help you learn the basic points related to the respective chapter Several important points like Extra Mile Recent Advances Must Know Controversy Desk and High Yield Facts are added to pay special attention while you read the text Highest number of illustrations are given to supplement the text for better understanding of intricate concepts Author s Facebook Help Group Page Surgery Sixer to clarify all doubts of the readers *A Level Physics MCQ (Multiple Choice Questions)* Arshad Iqbal, 2019-05-17 The A Level Physics Multiple Choice Questions MCQ Quiz with Answers PDF A Level Physics MCQ PDF Download Quiz Questions Chapter 1 32 Practice Tests with Answer Key IGCSE GCE Physics Questions Bank MCQs Notes includes revision guide for problem solving with hundreds of solved MCQs A Level Physics MCQ with Answers PDF book covers basic concepts analytical and practical assessment tests A Level Physics MCQ PDF book helps to practice test questions from exam prep notes The A Level Physics

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