

Chapter 7

Multiple-Choice Questions

1. Auditors must make decisions regarding what evidence to gather and how much to accumulate. Which of the following is a decision that must be made by auditors related to evidence?

Easy

	Sample size	Timing of audit procedures
a.	Yes	Yes
b.	No	No
c.	Yes	No
d.	No	Yes

2. Audit procedures may be performed:

Easy

	Prior to the fiscal year-end of the client	Subsequent to the fiscal year-end of the client
a.	Yes	Yes
b.	No	No
c.	Yes	No
d.	No	Yes

3. Which of the following forms of evidence is most reliable?

easy

b

- General ledger account balances.
- Confirmation of accounts receivable balance received from a customer.
- Internal memo explaining the issuance of a credit memo.
- Copy of month-end adjusting entries.

4. Which of the following is not a characteristic of the reliability of evidence?

easy

b

- Effectiveness of client internal controls.
- Education of auditor.
- Independence of information provider.
- Timeliness.

5. Which of the following is not a characteristic of the reliability of evidence?

easy

c

- Qualification of individual providing information.
- Auditor's direct knowledge.
- Degree of subjectivity.
- Degree of objectivity.

6. Calculating the gross margin as a percent of sales and comparing it with previous periods is what type of evidence?

easy

b

- Physical examination.
- Analytical procedures.
- Observation.
- Inquiry

7. Audit evidence obtained directly by the auditor will not be reliable if:

easy

a

- the auditor lacks the qualifications to evaluate the evidence.
- it is provided by the client's attorney.
- the client denies its veracity.
- it is impossible for the auditor to obtain additional corroboratory evidence.

8. Appropriateness of evidence is a measure of the:

easy

b

- quantity of evidence.
- quality of evidence.
- sufficiency of evidence.
- meaning of evidence.

9. Which of the following statements regarding the relevance of evidence is correct?

easy

a

- To be relevant, evidence must pertain to the audit objective of the evidence.
- To be relevant, evidence must be persuasive.

Chapter 7 Multiple Choice Questions

Edmund Jerome McCarthy



Chapter 7 Multiple Choice Questions:

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1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Chapter 7 Multiple Choice Questions
 - Chapter 2: Essential Elements of Chapter 7 Multiple Choice Questions
 - Chapter 3: Chapter 7 Multiple Choice Questions in Everyday Life
 - Chapter 4: Chapter 7 Multiple Choice Questions in Specific Contexts
 - Chapter 5: Conclusion
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- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Chapter 7 Multiple Choice Questions.

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