

13. Generally Accepted Auditing Standards (GAAS) and Statements on Auditing Standards (SAS) should be looked upon by practitioners as:
- ideals to work towards, but which are not achievable.
 - maximum standards that denote excellent work.
 - minimum standards of performance that must be achieved on each audit engagement.
 - benchmarks to be used on all audits, reviews, and compilations.
14. The auditor's judgment concerning the overall fairness of presentation of financial position, results of operations, and changes in cash flow is applied within the framework of:
- quality control.
 - generally accepted auditing standards which include the concept of materiality.
 - the auditor's evaluation of the audited company's internal control.
 - generally accepted accounting principles.
15. To emphasize the fact that the auditor is independent, the addressee of the audit report is usually not:
- the company's management.
 - the stockholders of the client company.
 - the board of directors of the client company.
 - either b or c.
16. The audit report date on a standard unqualified report indicates:
- the last day of the fiscal period.
 - the date on which the financial statements were filed with the Securities and Exchange Commission.
 - the last date on which users may institute a lawsuit against either client or auditor.
 - the last day of the auditor's responsibility for the review of significant events that occurred subsequent to the date of the financial statements.
17. Conditions requiring a departure from an unqualified audit report include all but which of the following?
- Management refused to allow the auditor to confirm significant accounts receivable for which there were no alternative procedures performed.
 - Management decided not to allow the auditor to confirm significant accounts receivable, but the auditor obtained sufficient appropriate evidence by examining subsequent cash receipts.
 - The audit partner's dependent child received a gift of 100 shares of a client's stock for her birthday from a grandparent.
 - Management has determined that fixed assets should be reported in the balance sheet at their replacement values rather than historical costs. The auditors do not concur.

Generally Accepted Auditing Standards Questions Answers

Raffaella Di Napoli



Generally Accepted Auditing Standards Questions Answers:

Unveiling the Magic of Words: A Review of "**Generally Accepted Auditing Standards Questions Answers**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Generally Accepted Auditing Standards Questions Answers**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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