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Chapter 7 Audit Evidence Questions

7-1 CHAPTER 7 Nature and type of audit evidence Multiple-Choice Questions 1. Which of the following “decisions” are relevant to the auditor’s evidence accumulation? a. Type of audit procedure to use. b. # of items to examine. c. Timing of audit procedures. d. All of the above are relevant. 2. Audit procedures are normally performed a.

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Chapter 7 Audit Evidence Review Questions 7-1 In both a legal case and in an audit of financial statements, evidence is used by an unbiased person to draw conclusions. In addition, the consequences of an incorrect decision in both situations can be equally undesirable.

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©2010 Prentice Hall Business Publishing, Auditing 13/e, Arens//Elder/Beasley 7 - 5 Audit Evidence Decisions 1. Which audit procedures to use 2. What sample size to select for a given procedure 3. Which items to select from the population 4. When to perform the procedures (timing) about what evidence to gather and how much of it to accumulate:

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Chapter 7 – Audit Evidence

Chapter 7 - Chapter 7 Audit Evidence Review Questions 7-1

... 1 Chapter 7 Audit Evidence Review Questions 7-2 The four major audit evidence decisions that must be made on every audit are: 1. Which audit procedures to use. 2. What sample size to select for a given procedure. 3. Which items to select from the population. 4. When to perform the procedure.

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