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11 (Internal Control
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Framework)

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(Assessing the Risk
of Material

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Chapter 4
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Ethics) Basic

Solutions
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Lesson 14: What is
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How to Remember
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Assurance -- an
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Chapter 14

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Audit Exam-Ethics

Simulation-

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Darius Clark Risk of

Material

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Misstatement CIA

~~Part 1: Code of~~

~~Ethics Audit and~~

~~Assurance Services~~

~~Chapter 1 Auditing~~

~~and Assurance~~

~~Services Chapter 6~~

~~(Audit~~

~~Responsibilities and~~

~~Objectives)~~

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(Assessing and

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(Completing the
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(Assurance) Chapter 14

Audit of the Sales
and Collection

Cycle: Tests of

Controls and

Substantive Tests
of Transactions

Learning Objective

14-1 1) Which of
the following is an
account that is not
affected by the
sales and collection
cycle?

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the Sales and

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Review Questions

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Auditing

14-1 a b c d e The bill of lading is a document prepared at the time of shipment of goods to a customer indicating the description of the merchandise, the quantity shipped, and other relevant data Formally, it is a written contract of the shipment and

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Receipt of goods
between the seller
and carrier It is also
used as a signal to
bill the client The
original is sent to ...

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14-14 Audit
procedures that the
auditor can use to

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Determine whether all cash receipts were recorded are: Discussion with personnel and observation of the separation of duties between handling cash and record keeping. Account for numerical sequence of remittance advices or examine

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prelisting of cash
receipts.

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students for real-
world audit decision
making by using
illustrative
examples of key
audit decisions ...

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Audit of the Sales
and Collection

Cycle: Tests of
Controls and

Substantive Tests
of Transactions

Learning Objective

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14-1 1) Which of the following is an account that is not affected by the sales and collection cycle?

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Services ...
Auditing the
Financing/Investing
Process: Prepaid

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Auditing

Expenses,

Intangible Assets,
and Property, Plant,
and Equipment

Solutions
Terms in this set

(15) In auditing
intangible assets, an
auditor would likely
review or re-
compute
amortization
expense and
determine whether
the write-off period

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appears reasonable.

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Services: A

Solutions: A
Systematic

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Tests of Controls
and Substantive
Tests of
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Completing the
Tests in the Sales
and Collection
Cycle: Accounts
Receivable. 17.

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Transactions

Learning Objective

15-1 1) A sample in which the

characteristics of the sample are the same as those of the population is

a(n): A) variables sample. B)

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representative
sample.

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Learning Objective

1-1 1) The

Sarbanes-Oxley Act

applies to which of

the following

companies? A) All

companies. B)

Privately held

companies. C)

Public companies.

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and organizations
that have repeated
financial dealings
with the Federal
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