

## Audit Multiple Choice Exam 2 Questions with Answers

An auditor uses the assessed level of control risk to: -Ans- determine the acceptable level of detection risk for financial statement assertions

Which of the following should an auditor do when control risk is assessed at the maximum level? -Ans- Document the assessment

An auditor assesses control risk because it: -Ans- Affects the level of detection risk that the auditor may accept

The existence of audit risk is recognized by the statement in the auditor's standard report that the: -Ans- Auditor obtains reasonable assurance about whether the financial statements are free of material misstatement

Which of the following is a definition of control risk? -Ans- The risk that a material misstatement will not be prevented or detected on a timely basis by the client's internal controls

Regardless of the assessed level of control risk, an auditor would perform some: -Ans- Substantive tests to restrict detection risk for significant transaction classes

Which of the following risks may be assessed in nonquantitative terms? -Ans- Control, detection, inherent- yes, yes, yes

Which of the following is true? -Ans- If the assessed level of fraud risk is high, the auditor should attempt to reduce detection risk

Inherent risk and control risk differ from detection risk in that they: -Ans- Exist independently of the financial statement audit

In an engagement to examine management's discussion and analysis (MD&A) which of the following best defines control risk? -Ans- The risk that material misstatements in the MD&A presentation will not be prevented in a timely manner

The acceptable level of detection risk is inversely related to the: -Ans- Assurance provided by substantive tests

Which of the following is true about the term "factual misstatement"? -Ans- It refers to misstatements about which there is no doubt

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**Annelies Wilder-Smith**



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