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1) A measure of how willing the auditor is to accept that the financial statements may be materially

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misstated after the... 2) A measure of the auditor's assessment of the likelihood that ...

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CHAPTER 1 : Fundamentals of Assurance Services 1-1 1 FALSE

Assurance refers to the practitioner's satisfaction... 2 TRUE 3 FALSE 4

TRUE 5 TRUE 6 FALSE The responsible party and the intended user need not be from separate organizations. 7 TRUE The term

practitioner is broader in scope compared to the term auditor. 8 FALSE A professional accountant shall not agree to perform an ...

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Louwers et al., 7/e 2-5 2.22 In deciding

whether to accept or continue an

engagement with a client, firms should

consider: □ The integrity of the client

and the identity and business

reputation of its owners, key

management, related parties, and

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Governmental auditing often extends beyond examinations leading to the expression of opinion on the fairness of financial presentation and includes audits of efficiency, economy, effectiveness, and also: A. Accuracy. B. Evaluation. C. Compliance.

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Answer Key

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B) Attestation is a subset of auditing that provides lower assurance than that provided by an audit engagement.

C) Auditing is a subset of attestation engagements that focuses on providing clients with advice and decision support.

Quiz+ | Quiz 1: Auditing and Assurance Services

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