

CPA Practice Exam 2024 with 100% correct answers

When a CPA examines a client's projected financial statements, the CPA's report should: - correct answer state that the CPA performed procedures to evaluate management's assumptions.

Davis, CPA, accepted an engagement to audit the financial statements of Tech Resources, a nonpublic entity. Before the completion of the audit, Tech requested Davis to change the engagement to a compilation of financial statements. Before Davis agrees to change the engagement, Davis is required to consider the:

additional audit effort necessary to complete the audit.

reason given for Tech's request. - correct answer Both I and II

The GAO standards list several threats to independence. The threat of familiarity is defined as: - correct answer when, due to a long or close relationship with management or other personnel, the auditor will be too sympathetic or accepting of work.

Which of the following representations does an accountant make implicitly when issuing the standard report for the compilation of a nonissuer's financial statements? - correct answer The accountant is independent with respect to the entity.

Heath Co.'s current ratio is 4:1. Which of the following transactions would normally increase its current ratio? - correct answer Selling inventory on account

According to the AICPA Code of Professional Conduct, what would a covered member most appropriately do upon learning that another member of an attest engagement team is considering employment with the client? - correct answer Notify an appropriate person in the firm.

Which of the following factors most likely would assist an independent auditor in assessing the objectivity of the internal auditor? - correct answer The organizational status of the director of internal audit.

Cpa Audit Sample Test

**Patrick R Delaney, PH.D., CPA,Patrick
R. Delaney**

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AICPA AUDITING AND ATTESTATION CERTIFICATION (AUD) Exam Practice Questions & Dumps Books

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O Ray Whittington, PhD, CPA, CMA, CIA, Chicago, IL is the Ledger and Quill Director of the School of Accountancy at DePaul University and author of bestselling books in the Wiley CPA Examination Review System. Patrick R. Delaney, PhD, CPA, was the Arthur Andersen LLP Alumni Professor of Accountancy at Northern Illinois University and the author of bestselling books, audios, and software in the Wiley CPA Examination Review System. *CPA Examination Review*, Patrick R. Delaney, PH.D., CPA, Patrick R. Delaney, 1992-12. **Wiley CPA Examination Review**, 2004. **CPA Exam For Dummies**, Kenneth W. Boyd, 2024-04-23.

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