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## **Audit CPA Exam Questions and Answers 100% Verified**

Management is responsible for - **CORRECT ANSWER** Financial statements - the preparation and fair presentation

Internal controls - design, implementation and maintenance relevant to the FS

Providing auditor with access to info and persons needed to complete the audit

The preparation and fair presentation of the FS requires - **CORRECT ANSWER** identification of the applicable financial reporting framework

preparation and fair presentation in accordance with framework

inclusion of adequate description of the framework

to obtain reasonable assurance - **CORRECT ANSWER** plan the work and properly supervise the assistants

determine and apply appropriate materiality levels

identify and assess risks of material misstatement, whether due to error or fraud

and obtain sufficient appropriate audit evidence

The applicable financial reporting framework - **CORRECT ANSWER** The financial reporting framework that is acceptable in view of the nature of the entity and the objective of the financial statements

Includes general purpose: designed to meet needs of a wide range of users (GAAP & IFRS) and special purpose frameworks

Fair presentation frameworks - **CORRECT ANSWER** All financial reporting frameworks in the US are fair presentation frameworks

Acknowledges explicitly or implicitly that to achieve fair presentation of the FS, it may be necessary for management to provide disclosures beyond those specifically required

Acknowledges explicitly that it may be necessary for mgmt (RARE) to depart from a requirement to achieve fair presentation

# Practice Cpa Audit Exam Questions

**L Darling-Hammond**



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 $4 + 6 + p = 0$   
 $10 + p = 0$   
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of polynomial remains same here  $\alpha^2$  and  $\beta^5$   $\alpha^2 \beta^5$   $3$  and  $\alpha^2 \beta^5$   $2 \times 5$   $10$  so required polynomial is  $x^2 \alpha \beta x \alpha \beta x^2 3x 10$

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