
Auditing and Attestation Practice

Questions for the CPA Exam 2023 & Answer Key Verified

The auditing and attestation (AUD) test on the CPA exam requires students to learn and use a great deal of technical language. Audit opinions (also called audit reports) document whether or not a set of financial statements are free of material misstatement. An audit opinion is signed by the CPA and provided to the client under audit.

The language in audit opinions is very specific. Take time to understand and memorize that language.

1. A CPA should **not** submit unaudited financial statements of a nonpublic company to a client or others unless, at a minimum, the CPA complies with the provisions applicable to
 - A. Compilation engagements.
 - B. Review engagements.
 - C. Statements on auditing standards.
 - D. Attestation standards.

Answer: A. An accountant should not submit such information unless he or she has, at a minimum, complied with the provisions applicable to a compilation engagement.

1. Carmel Department Store has an ERP information system and is planning to issue credit cards to creditworthy customers.

To strengthen internal controls by making it difficult for one to create a valid customer account number, the company's independent auditor has suggested the inclusion of a check digit, which should be placed

 - A. At the beginning of a valid account number only.
 - B. In the middle of a valid account number only.
 - C. At the end of a valid account number only.
 - D. Consistently in any position.

Practice Cpa Audit Questions

Terry C. Jones



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AICPA AUDITING AND ATTESTATION CERTIFICATION (AUD) Exam Practice Questions & Dumps Books Fortune, To become a licensed Certified Public Accountant CPA you must first pass the Uniform CPA Examination The CPA Exam consists of four four hour sections Auditing and Attestation AUD Business Environment and Concepts BEC Financial Accounting and Reporting FAR and Regulation REG You must pass all four sections within 18 months earning a minimum score of 75 on each part Study the CPA Exam Blueprints to learn about the specific subject tested in each Exam section Practice with the sample tests before your test day to learn about the Exam s format and functionality Here we ve brought best Exam practice questions for you so that you can prepare well for AICPA exam Unlike other online simulation practice tests you get an Ebook version that is easy to read remember these questions You can simply rely on these questions for successfully certifying this exam

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