

## Chapter 24 Completing The Audit Solution

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chapter 24: completing the audit the following questions deal with contingent liabilities. choose the best response. the audit step most likely to reveal the

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Chapter 24 Completing the Audit 1. Chapter 24 Completing the Audit 2. Presentation Outline <ul><li>Review for Contingent Liabilities </li></ul><ul><li>Review for Subsequent Events... 3. I. Review for Contingent Liabilities <ul><li>Contingent Liability Conditions </li></ul><ul><li>Likelihood of... ...

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Objective 24-3. 1) Auditors will generally send a standard inquiry letter to: A) only those attorneys who have devoted substantial time to client matters during the year. B) every attorney that the client has been involved with in the current or preceding year, plus any attorney the client engages on occasion.

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Completing the Audit. COMPLETING THE AUDIT At this stage, we have complete test of control, test of transaction, test of details balances. 1. Perform additional procedures for presentation and disclosures 2. Review contingent liabilities; inquiry of client's attorney 3. Review for subsequent events; dual dating 4.

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CHAPTER 24 LEARNING OBJECTIVES 24-1 Design and perform audit tests related to presentation and disclosure audit objectives. 24-2 Conduct a review for contingent liabilities and commitments. 24-3 Obtain and evaluate letters from the client's attorneys. 24-4 Conduct a post-balance-sheet review for subsequent events. 24-5 Design and perform the final steps in the evidence-accumulation segment of the audit. 24-6 Integrate the audit evidence gathered and evaluate the overall audit results. 24-7 ...

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The Audit Process 4 Phases(PPPC) 1. plan & design an aud approach. 2. perform ToC & SToT. 3. perform subs. analy. proced. and ToDoB. 4. complete & issue aud

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report. Phase IV: Completing the Audit. (perform addit. tests for presentation & disc.) (RRAEIC) 1. review for contingent liab.

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Completing the Audit Chapter 24 ©2005 Prentice Hall Business Publishing, Auditing and Assurance Services 10/e, Arens/Elder/Beasley 24 - 1 2. Learning Objective 1 Conduct a review for contingent liabilities and commitments. ©2005 Prentice Hall Business Publishing, Auditing and Assurance Services 10/e, Arens/Elder/Beasley 24 - 2 3.

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meaning that the audit report includes two dates: the first date for the completion of audit testing, except for the specific exception, and the second date, which is always later, for the exception. perform Final analytical procedures Auditing standards require auditors to perform analytical procedures during the completion of the audit.

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Chapter 24 Completing the Audit. admin | October 10, 2017 9) Which of the following is not considered a commitment? A) Agreements to purchase raw materials B) Pension plans C) Agreements to lease facilities at set prices D) Each of the above is a commitment. 10)

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