

Chapter 1

Multiple-Choice Questions

1. Recording, classifying, and summarizing economic events in a logical manner for the purpose of providing financial information for decision making is commonly called: easy a. finance.
b. auditing.
c. accounting.
d. economics.
2. In the audit of historical financial statements, which of the following accounting bases is the most common? easy a. Regulatory accounting principles. b. Cash basis of accounting.
c. Generally accepted accounting principles.
d. Liquidation basis of accounting.
3. Any service that requires a CPA firm to issue a report about the reliability of an assertion that is made by another party is a(n): easy a. accounting and bookkeeping service.
b. attestation service.
c. assurance service.
d. tax service.
4. Three common types of attestation services are: easy a. audits, reviews, and "other" attestation services. b. audits, verifications, and "other" attestation services.
c. reviews, verifications, and "other" attestation services.
d. audits, reviews, and verifications.
5. (SOX) The organization that is responsible for providing oversight for auditors of public companies is easy called the _____. d a. Auditing Standards Board.
b. American Institute of Certified Public Accountants.
c. Public Oversight Board.
d. Public Company Accounting Oversight Board.
6. (SOX) The Sarbanes-Oxley Act applies to which of the following companies? easy a. All companies.
b. Privately held companies. c. Public companies.
d. All public companies and privately held companies with assets greater than \$500 million.
7. Providing quantitative information that management and others can use to make decisions is the medium function of: d a. management information systems.
b. auditing.
c. finance.
d. accounting.

Chapter Multiple Choice Questions By Section

Diane E Kern



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