

AUDITING

Multiple Choice Questions & Answers

1. 7. This kind of audit is conducted generally between two annual audit _____.
A. internal audit.
B. interim audit.
C. final audit.
D. continuous audit.
ANSWER: B
2. Management audit otherwise called as _____.
A. final audit.
B. efficiency audit.
C. cost audit.
D. cash audit.
ANSWER: B
3. Before the work of audit is commenced, the auditor plans out the whole of audit work is called _____.
A. Audit plan.
B. Audit note.
C. Audit programme.
D. Audit programme.
ANSWER: D
4. Internal auditor is appointed by _____.
A. the management.
B. the shareholders
C. the government.
D. the statutory body.
ANSWER: A
5. Auditing begins where _____ ends.
A. Selling.
B. inventory valuation.
C. Accounting.
D. Purchases.
ANSWER: C
6. A kind of audit conducted for a part of the accounting year is called _____.
A. Periodical audit.
B. Partial audit.
C. Cost audit.
D. Interim audit.
ANSWER: A
7. Who among the following can be appointed as auditor of a company?
A. A partner or a director of the company.
B. A person of unsound mind.
C. Mr. Y who owes Rs. 500 to the company.
D. Mr. Z the holder of C.A certificate.
ANSWER: D
8. Auditing standards differ from auditing procedures in that procedures relate to _____.
A. Measure of performance.
B. Audit principles.
C. Acts to be performed.
D. Audit judgments.
ANSWER: C
9. Confirmation of the court is necessary for _____.

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S. Rao Vallabhaneni



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