

CPA Audit

What does TID stand for in the GAAS general standards?
Training, Independence, and Due professional care

What does PIE stand for in the standards of field work?
Planning and supervision, Internal Control, and Evidence

What does GCDO stand for in the standards of reporting?
GAAP, Consistency, Disclosure, and Opinion

When is an adverse opinion rendered?
When a severe GAAP departure is present in the financial statements.

What are the two main differences between the standards of attestation and the auditing standards?
The attestation standards and generally accepted auditing standards differ conceptually in two main areas: 1) the attestation standards provide a framework for the attest function beyond historical financial statements; and 2) the attestation standards provide for the growing number of attest services in which the practitioner expresses assurances in forms other than the positive opinion.

Formula for days sales in acc receivable?
Acc rec / credit sales per day.Credit sales per day = Total credit sales / 365.

Adj entry for wages at end of year that weren't recorded:

Cpa Auditing Questions

Henry Rubenstein,Dudley Nearing

Cpa Auditing Questions:

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CPA

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C.P.A. Examinations Review ,1936

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