

Chapter 5 Auditing Assurance Services

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Auditing & Assurance Services, Chapter 5. STUDY. PLAY. Accounting records. The records of initial entries and supporting records, such as checks and records of electronic fund transfers; invoices; contracts; the general and subsidiary ledgers, journal entries, and other adjustments to the financial statements that are not reflected in formal ...

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Auditing and Assurance Services Chapter 5. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by. Auditor-Shel. Terms in this set (17) Absence of causal connection. an auditor's legal defense under which the auditor contends that the damages claimed by the client were not brought about by any act of the auditor.

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Auditing and Assurance Services Chapter 5. Absence of causal connection. Audit failure. Audit risk. Business failure. an auditor's legal defense under which the auditor contends th.... a situation in which the auditor issues an incorrect audit opi.... the risk that the auditor will conclude after conducting an ad....

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Auditing and Assurance Services, 16e (Arens/Elder/Beasley) Chapter 5 Legal Liability 5.1 Learning Objective 5-1 1) Which of the following factors does not contribute to the number of lawsuits against auditors? 1. A) large civil court judgments against CPA firms awarded in a few cases B) growing awareness of the responsibilities of public accountants by users of financial statements C) the ...

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Auditing and Assurance Services Chapter 5: Legal Liability. STUDY. PLAY. Many accounting and

legal professionals believe that a major cause of lawsuits against CPA firms is financial statement users' lack of ___. understanding two concepts: 1. The difference between a business failure and an audit failure. 2.

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