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Chapter 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions Review Questions

14-1 a b c d e The bill of lading is a document prepared at the time of shipment of goods to a customer indicating the description of the merchandise, the quantity shipped, and other relevant data

Formally, it is a written contract of the shipment and receipt of goods between the seller and carrier It is also used as a signal to bill the client The original is sent to ...

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14-14 Audit procedures that the auditor can use to determine whether all cash receipts were recorded are: Discussion with personnel and observation of the separation of duties between handling cash and record keeping. Account for numerical sequence

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of remittance advices or examine prelisting of cash receipts.

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set (15) In auditing intangible assets, an auditor would likely review or re-compute amortization expense and determine whether the write-off period appears reasonable.

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14. Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions. 15. Audit Sampling for Tests of Controls and Substantive Tests of Transactions. 16. Completing the Tests in the Sales and Collection Cycle: Accounts Receivable. 17. Audit Sampling for Tests of Details of Balances . PART 4: APPLICATION OF THE AUDIT PROCESS TO OTHER CYCLES. 18.

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Demand for Audit and Other Assurance Services Learning Objective 1-1 1) The Sarbanes-Oxley Act applies to which of the following companies? A) All companies. B) Privately held companies. C) Public companies.

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