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QUESTION 1

The development and issuance of the Standards is an ongoing process. Which board engages in extensive consultation and discussion prior to the issuance of the Standards?

- A. Advisory board
- B. Quasi-Judicial Boards
- C. The Internal Auditing Standards Board
- D. The external auditing boards

Correct Answer: C

QUESTION 2

The term _____ refers to methods designed to describe or summarize the characteristics of a data set. The term _____ refers to methods designed to allow inferences or estimates to be made about the characteristics of a data set.

- A. Inferential statistics, descriptive statistics
- B. Standard deviation, mean
- C. Descriptive statistics, inferential statistics
- D. Median, arithmetic mean

Correct Answer: C

QUESTION 3

One mechanism to help ensure the proper application of audit standards is through _____. The purpose of _____ is to provide feedback to management on the effectiveness of the quality control policies and procedures of an organization:

- A. An external quality review process
- B. An internal quality review process
- C. Organizational review process
- D. Audit review process

Correct Answer: B

QUESTION 4

The financial section contains summarized and detailed financial information and is organized in a financial reporting



pyramid format. Components of the financial section include all of the following given below EXCEPT:

- A. The report of the independent auditor
- B. Work sheets
- C. Combined balance sheets
- D. Basic financial statements

Correct Answer: B

QUESTION 5

Methods of analyzing data in summative evaluations include all of the following EXCEPT:

- A. Content analysis
- B. Experiments
- C. Interviews.
- D. Contact summary form

Correct Answer: AD

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