

*Auditing & Assurance Services: A Systematic Approach, 11e (Messier)*  
**Chapter 5 Evidence and Documentation**

1) Audit evidence includes only written information used by the auditor in arriving at an opinion about the fairness of financial statements.

Answer: FALSE

Difficulty: 1 Easy

Topic: The Concepts of Audit Evidence

Learning Objective: 05-03 Learn the basic concepts of audit evidence.

Bloom's: Remember

AACSB: Analytical Thinking

AICPA: BB Critical Thinking; FN Decision Making

2) The auditor gathers audit evidence to test management's assertions.

Answer: TRUE

Difficulty: 1 Easy

Topic: The Relationship of Audit Evidence to the Audit Report

Learning Objective: 05-01 Understand the relationship between audit evidence and the auditor's report.

Bloom's: Remember

AACSB: Analytical Thinking

AICPA: BB Critical Thinking; FN Decision Making

3) Management assertions fall into four main categories.

Answer: FALSE

Difficulty: 1 Easy

Topic: Management Assertions

Learning Objective: 05-02 Know management assertions about classes of transactions, account balances, and related disclosures.

Bloom's: Remember

AACSB: Analytical Thinking

AICPA: BB Critical Thinking; FN Decision Making

# Auditing And Assurance Services Answer Key

**CH Cherryholmes**



**Auditing And Assurance Services Answer Key:**

## Decoding **Auditing And Assurance Services Answer Key**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Auditing And Assurance Services Answer Key**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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