

## Chapter 26

### Multiple-Choice Questions

1. The IIA Code of Ethics is based on all but which of the following ethical principles?  
easy  
b
  - a. Integrity.
  - b. Independence.
  - c. Competency.
  - d. Confidentiality.
  
2. Statements on Internal Auditing Standards are issued by the:  
easy  
c
  - a. AICPA.
  - b. SEC.
  - c. Internal Auditing Standards Boards.
  - d. Auditing Standards Boards.
  
3. Internal auditors are responsible to:  
easy  
c
  - a. the board of directors.
  - b. management.
  - c. both a and b.
  - d. neither a nor b.
  
4. Which of the following is *not* a similarity between external and internal auditors?  
easy  
a
  - a. Both must be independent of the company.
  - b. Both must be competent.
  - c. Both use similar methodologies in performing their work.
  - d. Both consider risk and materiality in their work.
  
5. External auditors consider internal auditors effective if they are:  
easy  
d
  - a. independent of the operating units being evaluated.
  - b. competent and well trained.
  - c. have performed relevant audit tests of the internal controls and financial statements.
  - d. all of the above.
  
6. Auditing standards \_\_\_\_\_ external auditors to use the internal auditors for direct assistance on the audit.  
easy  
d
  - a. discourage
  - b. prohibit
  - c. encourage
  - d. permit
  
7. The primary source of authoritative literature for doing government audits is the:  
easy  
b
  - a. Purple Book.
  - b. Yellow Book.
  - c. Green Book.
  - d. Red Book.

# Chapter 26 Test Bank

**Kate Gawlik, Bernadette Mazurek  
Melnik, Alice Teall**



**Chapter 26 Test Bank:**

## Decoding **Chapter 26 Test Bank**: 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 ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Chapter 26 Test Bank**," a mesmerizing literary creation penned by a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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