

## 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

**AW Rasmussen**



**Chapter 26 Test Bank:**

## Chapter 26 Test Bank Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Chapter 26 Test Bank**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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