

## 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

**Roland Lomax Vaughan**  
**Williams, Edward William Hansell**

**Chapter 26 Test Bank:**

This book delves into Chapter 26 Test Bank. Chapter 26 Test Bank is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Chapter 26 Test Bank, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Chapter 26 Test Bank
- Chapter 2: Essential Elements of Chapter 26 Test Bank
- Chapter 3: Chapter 26 Test Bank in Everyday Life
- Chapter 4: Chapter 26 Test Bank in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Chapter 26 Test Bank. The first chapter will explore what Chapter 26 Test Bank is, why Chapter 26 Test Bank is vital, and how to effectively learn about Chapter 26 Test Bank.

3. In chapter 2, this book will delve into the foundational concepts of Chapter 26 Test Bank. The second chapter will elucidate the essential principles that need to be understood to grasp Chapter 26 Test Bank in its entirety.

4. In chapter 3, this book will examine the practical applications of Chapter 26 Test Bank in daily life. The third chapter will showcase real-world examples of how Chapter 26 Test Bank can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Chapter 26 Test Bank in specific contexts. The fourth chapter will explore how Chapter 26 Test Bank is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Chapter 26 Test Bank. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Chapter 26 Test Bank.

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