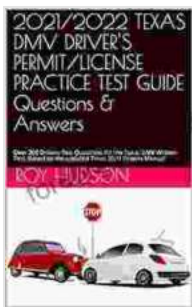


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2024/2024 TEXAS DMV DRIVER'S PERMIT/LICENSE PRACTICE TEST GUIDE Questions & Answers: Over 200 Drivers Test Questions for the Texas DMV Written Test, Based on the updated Texas 2024 Drivers Manual

by Jackie Bolen

★★★★★ 5 out of 5

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Screen Reader : Supported
Enhanced typesetting : Enabled
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SECTION A - MULTIPLE CHOICES

Section A totals 10 marks. Answer all questions. Select the best answers of each question.

- 1 Which of the following statements best describes the term 'assurance services'?
- A Services designed to express an independent opinion on the truth and fairness of a financial report
 - B Services designed to provide confidence as to the integrity and security of e-commerce business to consumers undertaking internet transactions
 - C Independent professional services that improve the quality of information for decision makers
 - D Services that result in better outcomes through the improvement of operation

Answer: 1C. Assurance services should result in better information for decision making. Assurance services include, but are not limited to, financial report audits or integrity and security of internet transactions. Better outcomes are an objective of consulting services.

- 2 Which of the following entities is responsible for monitoring auditor independence?
- A Australian Auditing and Assurance Standards Board (AUASB)
 - B Australian Securities and Investments Commission (ASIC)
 - C Financial Reporting Council (FRC)
 - D Australian Securities Exchange (ASX)

Answer: 2C. The FRC is responsible for monitoring auditor independence.

- 3 Teleological ethics focuses on
- A the integrity and competence of the decision maker
 - B the consequences of actions and their outcomes relative to goals
 - C the principles, intentions and motives to be considered prior to action
 - D None of the given answers are correct

Answer: 3B. Teleological ethics holds that actions are seen as right or wrong only in terms of their ability to bring about desired ends. Integrity, honesty and competence is a level of technical skill. Considering the principles, intentions and motives prior to an action is part of deontological ethics.

- 4 An example of an auditor gathering evidence by enquiry is
- A requesting a certificate from the client's banker confirming the client's bank balance
 - B asking the warehouse manager to explain the inventory receipting procedures
 - C comparing this year's balance of inventory to last year's closing balance
 - D examining cheque requisitions for evidence of authentication procedures

Answer: 4B. Enquiry involves the auditor asking questions. This includes interviewing and obtaining statements from employees of management and some third parties. Obtaining a certificate confirming the bank balance is confirmation. Comparing this year's balance to the previous year's closing balance procedure is analytical. Examining cheque requisitions is inspection.

- Knowledge of the client's business will not help the auditor to
- A identify problems
 - B reduce inherent risk
 - C evaluate audit evidence
 - D provide better service to the client

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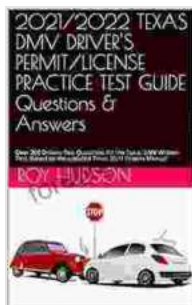
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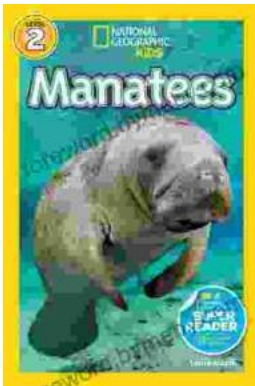


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