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Learning Objective 14-1 1) Which of the
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Substantive Tests of Transactions Review
Questions 14-1 a b c d e The bill of lading
is a document prepared at the time of
shipment of goods to a customer
indicating the description of the
merchandise, the quantity shipped, and
other relevant data Formally, it is a written
contract of the shipment and receipt of

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goods between the seller and carrier It is also used as a signal to bill the client The original is sent to ...

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14-14 Audit procedures that the auditor can use to determine whether all cash

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receipts were recorded are: Discussion with personnel and observation of the separation of duties between handling cash and record keeping. Account for numerical sequence of remittance advices or examine prelisting of cash receipts.

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Auditing the Financing/Investing Process:
Prepaid Expenses, Intangible Assets, and
Property, Plant, and Equipment Terms in
this set (15) In auditing intangible assets,
an auditor would likely review or re-
compute amortization expense and
determine whether the write-off period

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appears reasonable.

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(Arens) Chapter 15 Audit Sampling for
Tests of Controls and Substantive Tests of
Transactions Learning Objective 15-1 1)
A sample in which the characteristics of
the sample are the same as those of the

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population is a(n): A) variables sample. B)
representative sample.

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