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Making a preliminary assessment of internal auditing (considering the competence, objectivity, due professional care, and scope of function of internal auditors) 2. Evaluating and testing the work of internal auditing – to confirm its adequacy for the external auditor ' s purposes.

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Answer : On the other hand statutory audit is very important because it is by the external auditors and it is mandatory for all kinds of companies.

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1. An intentional act by one more

individuals among management, employees, or third parties which results in misrepresentation of financial statement refers to a. Error b. Noncompliance c. Fraud d. Illegal acts 2.

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**SALOSAGCOL CHAPTER 1** 1. Broadly defined, the subject matter of any audit consist of a. Financial statements b. Economic data c. Assertions d. Operating data 2. An audit of financial statements is conducted to determine if

the a. Organization is operating efficiency and effectively b. Auditee is following specific procedures or rules set down by some higher authority c. Overall ...

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Jekell G. Salosagcol He also serves as an Accounting consultant to various government agencies and CPA firms in the

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