

# Chapter 7

## Audit Evidence

### ■ Review Questions

**7.1** In both a legal case and in an audit of financial statements, evidence is used by an unbiased person to draw conclusions. In addition, the consequences of an incorrect decision in both situations can be equally undesirable. For example, if a guilty person is set free, society may be in danger if the person repeats his or her illegal act. Similarly, if investors rely on materially misstated financial statements, they could lose significant amounts of money. Finally, the guilt of a defendant in a legal case must be proven beyond a reasonable doubt. This is similar to the concept of sufficient appropriate evidence in an audit situation. As with a judge or jury, an auditor cannot be completely convinced that his or her opinion is correct, but rather must obtain a high level of assurance.

The nature of evidence in a legal case and in an audit of financial statements differs because a legal case relies heavily on testimony by witnesses and other parties involved. While inquiry is a form of evidence used by auditors, other more reliable types of evidence such as confirmation with third parties, physical examination, and documentation are also used extensively. A legal case also differs from an audit because of the nature of the conclusions made. In a legal case, a judge or jury decides the guilt or innocence of the defendant. In an audit, the auditor issues one of several audit opinions after evaluating the evidence.

**7.2** The four major audit evidence decisions that must be made on every audit are:

1. Which audit procedures to use.
2. What sample size to select for a given procedure.
3. Which items to select from the population.
4. When to perform the procedure.

**7.3** An audit procedure is the detailed instruction for the collection of a type of audit evidence that is to be obtained. Because audit procedures are the instructions to be followed in accumulating evidence, they must be worded carefully to make sure the instructions are clear.

**7.4** An audit program for accounts receivable is a list of audit procedures that will be used to audit accounts receivable for a given client. The audit procedures, sample size, items to select, and timing should be included in the audit program.

**7.5** The auditor must obtain sufficient appropriate evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit. There are three major phrases of the standard.

# Solution Manual Arens Audit Evidence

**VM Jensen**



## **Solution Manual Arens Audit Evidence:**

**Auditing, an Integrated Approach** Alvin A. Arens,1997      **CPA Review Manual** Herbert E. Miller,1972      **Subject Guide to Books in Print** ,1984      *Books in Print Supplement* ,1984      **Solutions Manual** Alvin A. Arens,Randal J. Elder,Mark S. Beasley,2010      **Practice Aid: Audit and Accounting Manual, 2017** AICPA,2017-08-14 This one stop shop summarizes applicable requirements and delivers how to advice to help practitioners plan and perform an audit A valuable resource featuring new updates for the issuance of SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern this guide provides illustrative examples sample forms and helpful techniques that small and medium sized firms need to streamline their audit engagements      [Solutions Manual](#) Alvin Arens,Mark Beasley,Randal Elder,2002-04-04      **Audit and Accounting Manual** AICPA,2020-09-16 This comprehensive step by step guide provides a plain English approach to planning and performing audits In one handy resource you ll find applicable requirements and how to advice This edition includes updates for the issuance of SAS No 133 Auditor Involvement with Exempt Offering Documents Update boxes have been added for SAS No 134 137 138 and 139 You ll find illustrative examples sample forms and helpful techniques ideal for small and medium sized firms      *Solutions Manual [to Accompany] Auditing and Assurance Services* Alvin A. Arens,Randal J. Elder,Mark S. Beasley,2006      [Audit and Accounting Manual: Nonauthoritative Practice Aid, 2019](#) AICPA,2019-08-09 This comprehensive step by step guide provides a plain English approach to planning and performing audits In this handy resource accountants and auditors will find updates for the issuance of SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern with illustrative examples sample forms and helpful techniques ideal for small and medium sized firms Key Features include Comprehensive and step by step guidance on the performance of an audit Numerous alerts that address the current year developments in a variety of areas Illustrative examples and forms to facilitate hands on performance of the audit      **Essentials of Auditing and Assurance Services** Alvin A. Arens,Randal J. Elder,Mark S. Beasley,Gregory J. Jenkins,2003      **Solutions Manual, Auditing, an Integrated Approach, Fifth Edition** Alvin A. Arens,James K. Loebbecke,1991      **Fraud and the Financial Statement Audit** Michael J. Ramos,2003      **The Audit Evidence Process** David J. Hatherly,1980      **Core Auditing Standards for Practitioners** Katharine Bagshaw,John Selwood,2014-03-24 The only book on the market specifically designed to help audit staff stay ahead of inspectors This comprehensive practical and theoretical guide covers the key ISAs that underpin audit methodologies and the recently revised ISAs that cause practitioners the most concern It is designed to enhance auditors understanding of critical ISAs reducing their dependence on methodologies to mediate and explain ISA requirements Using plenty of examples the book helps audit staff learn to tailor audit methodologies and remove redundancies as well as form high quality judgments with a thorough grounding in ISA to serve in discussions with file reviewers and audit inspectors Features practical examples that appeal to auditors with technical responsibilities Covers key topics such as smaller audits

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