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Chapter 14 Audit of the Sales and Collection Cycle: Tests of Controls and 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 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 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 appears reasonable.

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14. Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions. 15. Audit Sampling for Tests of Controls and Substantive Tests of Transactions. 16. Completing the

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Auditing and Assurance Services Chapter 15 Auditing and Assurance Services, 15e (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 population is a(n): A) variables sample. B) representative sample.

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