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CPA-08145 An entity engaged an accountant to review its financial statements in accordance with Statements on Standards for Accounting and Review Services. The accountant determined that the entity maintained its accounts on a comprehensive basis of accounting other ...

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Staff Audit Practice Alert No. 11 October 24, 2013 Page 7 generated data and reports and evaluating deficiencies in IT general controls ("ITGCs"). • Roll-forward of controls tested at an interim date. The alert discusses the auditor's responsibilities when controls are tested at an interim date in the audit of internal control, including the

report

The American Institute of CPAs (AICPA) recently released 27 technical questions and answers regarding auditing and accounting issues posted since July under the new IRS partnership audit regime. According to the AICPA, the Q&A was developed after questions were raised on how the rules apply and how a partnership should account for payments to the IRS for prior underpayments of tax, interest ...

Sample CPA Exam Questions - CPA Sample Questions and Study ...

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questions and answers. The AICPA undertakes

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no responsibility to update these questions and answers. The document includes: 40 MCQs from the Auditing and Attestation (AUD) Section Pages 1-41 25 MCQs from the Business Environment and Concepts (BEC) Section Pages 42-67

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The AICPA has released sample CPA exam questions. Here are 3 of the 50 Auditing sample CPA exam questions they have released. Please note that the AICPA does not release questions that they intend to use again, so studying these concepts may be of benefit to you, but the likelihood that this exact question is on the exam again, is very small.

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