

# Exam International Auditing Standards

## June 2020

1. Questions about subsequent events
  - a. Short text about firm → what should he do?
    - i. *I had that he should take actions for the next year, because the event covid was non-adjusting but could be a going concern when no actions are taken*
    - b. 3 examples, are they non adjusting or adjusting?
      - i. *I had non-adjusting, adjusting, non-adjusting*
2. Questions about fraud of a member of top management
  - . Communication responsibilities
  - a. Biases and how to solve them
    - . *I had confirmation bias and anchoring bias*
  - b. What should the auditor do if the management won't take actions against the non)trivial fraud and the auditor is convinced about the fraud after procedures
    - . *Non-trivial means that the fraud is material → so the auditor should best withdraw*
3. Substantive testing
  - . What is the difference between analytical testing and test of details and give an example for both.
    - a. Give three methods for a test of details and explain in what situation they occur.
4. Five multiple choice questions