

注册会计师考试常见英语单词辅导（十一）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/492/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_492758.htm 299. Reliable

(reliability) Different audit evidence provides different degrees of assurance to the auditor. When evidence can be obtained from independent sources outside an entity, it provides greater assurance of reliability for an independent audit than that secured solely in the entity. More effective internal controls provide more assurance about reliability of the accounting data and financial statements. The independent auditors direct personal knowledge, obtained through physical examination, observation, computation, and inspection, is more persuasive than information obtained indirectly.300.

Remittance Sending money to someone at a distance. A remittance advice is a paper record of the amount sent, purpose of the payment, and associated account identification.301. Remote A contingency

with only a slight chance of occurring. In computer processing of information, a distant computer.302. Reperformance The repeating

by the auditor of a computation made by the client to check its accuracy.303. Reportable condition Matters coming to the auditors

attention that are communicated to the audit committee because they are significant deficiencies in internal control which could adversely affect the organizations ability to record, process,

summarize, and report financial data.304. Representation A letter from management to the auditor representing that the financial

statements are fairly presented. The letter is addressed to the

independent auditor, and dated at the date of the auditors report. It is signed by members of management whom the auditor believes are responsible for, and knowledgeable about, matters covered (chief executive officer and chief financial officer) .305. Requisition A formal written request for something needed. A purchase by a company is often initiated internally by a requisition, which results in the issuance of a purchase order to the outside supplier.306. Revenue cycle The portion of a company that fills customer orders, accounts for receivables, and collects those receivables.307. Review To examine again. The overall review of audit working papers is completed after field work. A peer review is a practice monitoring program in which the working papers of one CPA firm are periodically reviewed by independent partners of other firms to determine that the working papers conform to professional standards. An analytical review is a type of substantive audit procedure. A review of the financial statements of a nonpublic company is an engagement that results in the expression of less assurance than an audit, but more than in a compilation. A review of the interim financial statements of a public company consists of analytical procedures and inquiries.308. Rights Assertions about rights deal with whether the entity has rights to the asset at a given date. For example, management asserts that amounts capitalized for leases in the balance sheet represent the cost of the entitys rights to leased property.309. Risk analysis 310. An analysis of the possibility of suffering loss. 311. Sample size The number of population items 0selected when a sample is drawn from a population.312. Sampling

error Unless the auditor examines 100% of the population, there is always some chance the sample results will mislead the auditor. This risk is sampling error. The larger the sample, the less chance of sampling error and the greater the reliability of the results.³¹³

Sampling risk The possibility that conclusions drawn from the sample may not represent correct conclusions for the entire population.³¹⁴

Sas "Statements on Auditing Standards" are interpretations of U.S. generally accepted auditing standards.³¹⁵

Scope The type of engagement. The scope of an engagement might be a review, an audit, or a compilation. A scope limitation is a restriction on the evidence the auditor can gather.³¹⁶

Scope paragraph The paragraph in the audit report that explains the scope of the engagement. The wording of the standard scope paragraph is: "We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion."³¹⁷

Sec The Securities and Exchange Commission is an agency that administers Federal securities laws. These laws require disclosure of information about publicly traded securities. The SEC requires that businesses disclose

facts and investigates securities fraud. It regulates securities exchanges and brokers.³¹⁸

Second request When an auditor confirms receivables some customers of the client fail to respond to the first confirmation request. Another request sent to the same customers is the second request.³¹⁹

Secured transaction Right to repossess goods as security for payment of a debt.³²⁰

Segregation of duties means assigning different people the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets. Segregation of duties reduces the opportunities for one person to both perpetrate and conceal errors or fraud.³²¹

Self-checking digit An extra digit is added to a number. The extra digit is computed from the other digits in the number. The computer program can then check input by recomputing and comparing the check digit. This is a useful control over the input of account numbers.³²²

Service auditor The auditor of an organization that provides services such as data processing or pension trust administration to other organizations (the users) . Auditors of the users (user auditors) rely on a report from the service auditor about controls in the service organization that apply to the financial statements of the user organization they are auditing.³²³

Shipping document A document prepared when goods are shipped. It identifies the date shipped, the customer, the method of shipment, and the quantity and specifications of goods shipped.³²⁴

Simulation Representation of the operation or features of one process or system through the use of another. Computer simulation of waiting lines can aid in determining the number of employees needed to serve customers at

a particular time of day.³²⁵ Single audit act This federal legislation requires state and local governments that receive federal aid of \$300,000 or more in a fiscal year to have an audit under the act. A government that receives from \$25,000 to \$300,000 has the option of an audit under the act or with specific federal laws and regulations of programs in which the government participates. State and local governments receiving less than \$25,000 in federal aid need not have an audit. Under the Single Audit Act, auditors report whether the audited entity has followed laws and regulations that may have a material effect on each major federal aid program.³²⁶ Software Programs and languages that control computer hardware.³²⁷ Specialist An expert at activities not usually done by auditors (such as an appraiser for valuation) .³²⁸ Ssars Statements on Standards for Accounting and Review Services (SSARS) are pronouncements concerning unaudited financial information of a nonpublic entity. They are issued by the AICPA Accounting and Review Services Committee.³²⁹ Standard deviation A statistic used to measure dispersion equal to the square root of the arithmetic mean of the squares of the deviations from the arithmetic mean.³³⁰ Statistical Making inferences in uncertain situations using applied mathematics. Measurements from a small group, the sample, are used to infer the behavior of a larger group, the population. Probability theory determines how well the sample represents the population.³³¹ Stop-or-go sampling Taking a sample from a population and checking after each sample item is drawn whether the sample supports a desired conclusion. Sampling ceases as soon as

that conclusion is supported.332. Stratify To arrange a population or a sample in distinct layers. Stratified sampling is used in auditing to select a greater percentage of accounts with high balances than of accounts with low balances.333. Subject to Years ago there was a type of qualified audit opinion that was worded "In our opinion, subject to....." Auditors are no longer permitted to issue such opinions.334. Subsequent events affect the client and occur between the balance sheet date and issuance of the audit report. Some such events provide additional evidence about conditions that existed at the balance sheet date, such as the bankruptcy of a customer with a history of financial difficulty. The financial statements are adjusted to reflect this evidence. Evidence about conditions that did not exist at the balance sheet date, such as fire that destroyed the clients plant after the balance sheet date, may be so significant as to require disclosure. General conditions, such as a war, do not require disclosure, even if they have a major impact on financial statements. Such items are public knowledge.335. Subsidiary ledger The detailed information which totals to the balance in the general ledger account. The total of all customer accounts receivable included in the subsidiary ledger of accounts receivable is the balance in the general ledger accounts receivable account.336. Substantiated 337. Supported with proof or evidence. 338. Substantive A substantive audit procedure is a direct test of a financial statement balance.339. Successor auditor The auditor of a client for the current year when that client had another auditor in prior years. The auditor who is no longer the auditor of that client is the predecessor auditor.340. Sufficiency 341.

(Sufficient) A measure of the quantity of audit evidence. The independent auditors objective is to obtain sufficient competent evidence to provide a reasonable basis for forming an opinion.³⁴²

Supervise Supervision is directing efforts of assistants in the audit and determining whether objectives were accomplished. Elements of supervision include instructing assistants, keeping informed of problems, reviewing work performed, and dealing with differences of opinion among firm personnel. The appropriate extent of supervision depends on the complexity of subject matter and qualifications of persons performing the work.³⁴³

Suppliers provide goods or services to an audited entity. Sometimes called vendors.³⁴⁴

Test A sample from a population to estimate characteristics of the population.³⁴⁵

Test count As part of inventory audit procedures auditors normally observe the clients employees counting physical inventory. A test count is inventory counted by the auditors to check the clients count.³⁴⁶

Test data is run through a computer program to test the software. Test data can be used to test compliance with controls in the software.³⁴⁷

Test of controls (tests of the operating effectiveness of internal controls) Auditors evaluate the design of controls, then determine if the controls are in operation. In order to rely on the controls they must also obtain evidence as to whether the controls are operating effectively.³⁴⁸

Test of detail Direct tests of financial statement balances (substantive audit procedures) that are not analytical procedures. If tests of details are performed as tests of controls as well as substantive tests they are "dual-purpose" tests.³⁴⁹

Tick marks in audit work papers are footnotes represented

by a symbol instead of by a number. They indicate procedures that have been carried out on specific items in the work papers.³⁵⁰

Times interest earned Income before interest and taxes divided by interest expense.³⁵¹

Tolerable deviation rate is the maximum rate of deviation from an internal control that will allow the auditor to place the planned reliance on that control.³⁵²

Tolerable misstatement When planning a sample for a substantive test of details, the auditor considers how much monetary misstatement may exist without causing the financial statements to be materially misstated. This maximum misstatement is called tolerable misstatement for the sample.³⁵³

Trace Follow a transaction through the steps of the system.³⁵⁴

Treasurer The officer who controls the entity's funds. The treasurer normally signs checks and is responsible for cash management.³⁵⁵

Treasury stock is stock of the corporation that has been issued and later reacquired. It is not an asset. It is a reduction of stockholders equity. Treasury stock can be recorded at either its cost or its par value.³⁵⁶

Trend analysis An analysis of the change in something over time. Analytical procedures which compare financial statement ratios of different years are an example of trend analysis.³⁵⁷

Trial balance A statement of open debit and credit accounts in a ledger to test their equality.³⁵⁸

Turnover Inventory turnover is a measure of the time from receipt of inventory to its sale. It is found by dividing cost of sales by average inventory. Receivables turnover is a measure of the time it takes to collect receivables. It is found by dividing net credit sales by average net receivables. Employee turnover is the rate at which new employees

replace old employees.³⁵⁹ **Unqualified** An audit opinion that the financial statements as a whole are in conformity with U.S. GAAP.³⁶⁰ **Update** (**Updated**) If an auditor notices events that affect financial statements on which an audit report has been issued, they are considered when updating the report on the prior statements. If those statements are changed, the report says they have been restated and expresses the appropriate opinion. If an **Updated** opinion differs from the previous opinion, an explanatory paragraph preceding the opinion paragraph explains that the report has been **Updated**, discloses the date and type of opinion previously expressed, and events that caused the revision.³⁶¹ **User auditor** A “ **service auditor** ” is the auditor of an organization that provides services such as data processing or pension trust administration to other organizations (**the users**) . Auditors of the users (**user auditors**) rely on a report from the service auditor about controls in the service organization that apply to financial statements of the user organization they are auditing.³⁶² **Validity check** A software control over the input of data to a computer system. In a validity check, data is compared with the type of data properly included in each input field, e.g., only letters in a name field.³⁶³ **Valuation** An assertion made by management that each asset and liability is recorded at an appropriate carrying value.³⁶⁴ **Value-added network** ³⁶⁵ A telecommunications network providing communication facilities, which enhance basic telecommunications services. They add value by passing, storing and converting messages. Also known as service providers and EDI service providers. May be operated by a clearing

house, an organization that provides message/file collection, routing and distribution service on behalf of other organizations.366.

Variable sampling The characteristic tested has many possible values (such as dollar value of inventory) .367. Variance A statistical measure of dispersion in a population. The variance is the square of the standard deviation. The standard deviation equals the square root of the arithmetic mean of the squares of deviations from the arithmetic mean.368. Vendors provide goods or services to an audited entity. Also called suppliers.369. Verify (verification) 370. Prove accuracy of numbers or existence of assets. 371. Vouch Prove accuracy of accounting entries by tracing to supporting documents.372. Voucher A document in support of an expenditure. The signature of an appropriate official on the voucher is authorization for the treasurer to issue a check.373. Working papers are records kept by the auditor of procedures applied, tests performed, information obtained, and pertinent conclusions reached in the engagement. Working papers provide the principal support for the auditors report.374. Write-off Cancellation of part or all of a balance. Costs incurred which have no future utility are charged (written-off) to an expense or loss account, not carried forward as an asset.375. Write-up In dollar terms a write-up is an intentional over-valuation of assets. In narrative terms a write-up is a written description of something or some event. 100Test 下载频道 开通 , 各类考试题目直接下载。 详细请访问 www.100test.com