

注册会计师考试常见英语单词辅导（十）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\\_492759.htm](https://www.100test.com/kao_ti2020/492/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_492759.htm) 231. Overall review

The objective of the overall review stage of the audit is to assist the auditor in assessing conclusions reached and in evaluation of the overall financial statement presentation. The overall review includes reading the financial statements and notes and considering the adequacy of evidence gathered in response to unusual or unexpected balances. Results of an overall review may indicate the need for additional evidence.232. Parallel 233. Processing is the simultaneous performance of multiple operations, usually in reference to computer systems.234. Parity bit An extra bit added to a string of bits to increase the accuracy of data transmission.235. Password A sequence of characters required to gain access to a computer system.

Passwords are used to restrict computer system access to only authorized persons.236. Payroll Department that determines amounts of wage or salary due to each employee.237. Peer review 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 the standards of the profession.238. Pending 239. Legal proceedings not yet decided. 240. Per diem An allowance for daily expenses. Often used to reimburse employees for estimated expenses as opposed to accounting for each small component of the expenses.241.

Permanent audit working paper files include working papers related

to matters of continuing accounting significance, such as the analysis of balance sheet accounts, and contingencies. Such information from a prior year is used by the auditor in the current audit and is updated each year. Sometimes referred to as the continuing file.242. Perpetrate 243. Carry out an action such as a crime. 244. Perpetual An inventory accounting system updated for each addition to inventory and each issuance from inventory so the records indicate the exact quantity on hand at any moment. The alternative is a periodic inventory system where actual inventory on hand is determined only once a year.245. Personal financial statements of individuals present assets and liabilities at estimated current value on an individuals balance sheet ( statement of financial condition ) . A statement of changes in net worth presents major changes in net worth during a period. The accrual basis is used for assets and liabilities which are presented in order of liquidity and maturity, without classification as to current and noncurrent. The cash value of life insurance less the amount of loans against it is an asset. Deferred income tax on the difference between the income tax basis and estimated current values is presented between liabilities and equity.246. Personnel The department that maintains records of each individuals employment.247. Persuasive Having the power to influence. Most audit evidence is persuasive, but not conclusive.248. Pervasive Having the ability to permeate. An error is pervasive if it is material to more than one of the primary financial statements.249. Piecemeal opinion Expression of an opinion on an item in financial statements is not permitted as part of a disclaimer or an adverse

opinion on the financial statements as a whole because piecemeal opinions tend to overshadow or contradict a disclaimer of opinion or an adverse opinion.250. Plan Audit planning is developing an overall strategy for conduct and scope of the audit. The nature, extent, and timing of planning vary with size and complexity of the entity, experience with the entity, and knowledge of the business. In planning the audit, the auditor considers the entity's business and its industry, its accounting policies and procedures, methods used to process accounting information, the planned assessed level of control risk, and the auditor's preliminary judgment about audit materiality levels.251. Pledge Something given as security to guarantee payment of a debt.252. Population size The number of items in the population from which a sample is drawn.253. Positive assurance A statement as what the CPA believes is positive assurance. An example is an opinion that the financial statements are presented fairly in conformity with U.S. GAAP. The opposite is negative assurance, which is a statement about what the CPA does not know. A statement that the CPA was "not aware of material modifications that should be made to financial statements for them to conform with U.S. generally accepted accounting principles" is negative assurance used in review reports.254. Positive confirmation ( positive request ) The positive form of receivables confirmation asks the customer to respond whether the customer agrees or disagrees with the client's reported receivable balance. The negative form of accounts receivable confirmation asks the client's customer to respond only if the customer disagrees with the balance determined

by the client. The negative form is used when controls over receivables are strong and accounts receivable consists of many accounts with small balances. The positive form is used when controls are weak or there are fewer, but larger, accounts.<sup>255</sup>

**Predecessor auditor** The auditor of a client for a prior year who no longer audits that client.<sup>256</sup>

**Presentation Assertions** about presentation deal with whether particular financial statement components are properly classified and described. For example, management asserts that long-term liabilities in the balance sheet will not mature in one year. Similarly, management asserts that extraordinary items in the income statement are properly classified and described.<sup>257</sup>

**Preventative control** <sup>258</sup>. A control designed to avoid an unintended event.

<sup>259</sup>. **Principal auditor** The auditor responsible for the greater portion of financial statements. The principal auditor may assume responsibility for the work of the other auditor or divide responsibility with the other auditor.<sup>260</sup>

**Pro forma** The objective of pro forma financial information is to show effects on historical financial information if a proposed event had occurred earlier.<sup>261</sup>

**Probability proportional to size ( pps ) sampling** A sampling plan that bases the likelihood of selecting a particular account on the relative size of that account, so larger accounts have a greater probability of being selected for the sample than smaller accounts.<sup>262</sup>

**Probable** A contingent loss is probable if it is uncertain but likely to happen.<sup>263</sup>

**Procedure** An action, such as a step performed as part of an audit program or as part of the clients internal controls.<sup>264</sup>

**Processing control** is an internal control

included in computer software designed to assure that all transactions are handled as authorized and none omitted or added.265. Production cycle The portion of an entity that acquires resources and converts them to the product or service for customers.266. Production order A document that initiates the manufacturing process.267. Proficiency Attainment of proficiency as an auditor begins with the auditors formal education and extends to subsequent experience. The independent auditor must undergo training adequate in technical scope, including commensurate general education. The junior assistant, entering an auditing career, must obtain professional experience with proper supervision and review of his or her work by a more experienced superior.268. Program An audit program is a listing of audit procedures to be performed in completing the audit. A computer program ( software ) is a listing of steps to be performed in processing the data.269. Programmed controls are built into computer software and include reasonableness tests, control totals, and sequence checks.270. Projection Financial projections are prospective financial statements that present, to the best of the responsible partys knowledge, given one or more hypothetical assumptions, an entitys expected financial position, results of operations, and changes in financial position. A financial projection is prepared to present hypothetical actions for evaluation.271. Pronouncements of the FASB and GASB are rules that determine the principles for external financial reporting and disclosure.272. Prospective financial statements are either financial forecasts or financial projections. Although prospective financial

statements may cover a period that has partially expired, statements for periods that have completely expired are not prospective financial statements.<sup>273</sup> Prospectus A registration statement filed with the SEC includes audited financial statements ( balance sheet, income statement, and statement of cash flows ) for the previous three years. A prospectus contains the same information and must be supplied to all parties to whom offers are made. There is a twenty day waiting period between the filing of the registration statement and the first sale of securities. During this period, preliminary ads and a "red herring" prospectus can be provided to offerees but must be clearly marked as preliminary.<sup>274</sup> Proxy A power of attorney granting a third party the right to a stockholders vote. When management or others solicit proxies from stockholders, a copy of the proxy statement must be filed with the SEC ten days before mailing the solicitation. The proxy statement must include all information relevant to the matter voted on.<sup>275</sup> Purchase order A document sent by a buyer to a seller placing an order and providing quantities and specifications.<sup>276</sup> Purport 277. Intending to present. 278. Qualified ( qualify ) An audit opinion that the financial statements as a whole are presented in conformity with U.S. GAAP, with the exceptions noted.<sup>279</sup> Qualitative Relating to the quality of a trait, as opposed to quantitative, which means expressed as a number.<sup>280</sup> Quality control systems provide a CPA firm with reasonable assurance that personnel comply with applicable professional standards and the firms standards of quality, independence, integrity, and objectivity. It covers personnel management, acceptance and

continuance of clients and engagements, engagement performance, and monitoring.<sup>281</sup> Quantitative ( quantitatively ) Expressed as a number, as opposed to qualitative measurement.<sup>282</sup> Questionnaire An internal control questionnaire is a list of questions about the internal control system to be answered ( with answers such as yes, no, or not applicable ) during audit field work. The questionnaire is part of the audit working papers used to document the auditors understanding of the clients internal controls.<sup>283</sup> Quick ratio Quick assets divided by current liabilities. Quick assets are current assets less inventories and prepaid expenses.<sup>284</sup> Random sample ( random-number sampling ) Identical probability of each population item being selected for a sample. Also refers to the use of a table of random numbers to select a random sample from a population.<sup>285</sup> Ratio estimation In audit sampling a ratio of the proportion of errors in the sample applied to the population value to estimate total error.<sup>286</sup> Ratio The relation between two quantities expressed as the quotient of one divided by the other. The ratio of 8 to 2 is written  $8/2$  and equals four. Financial statement ratios are used in analytical procedures in audits.<sup>287</sup> Reasonable assurance ( in audit report ) An auditor works within economic limits. The audit opinion, to be economically useful, must be formed in a reasonable time and at reasonable cost. The auditor must decide, exercising professional judgment, whether evidence available within limits of time and cost is sufficient to justify an opinion.<sup>288</sup> Reasonable assurance ( in internal control ) An internal control, no matter how well designed and operated, can not guarantee that an entity ' s

objectives will be met because of inherent limitations in all internal controls systems.289. Reaudit When an auditor is asked to audit and report on financial statements that have been previously audited and reported on.290. Recalculate Perform procedures again and compare to original results.291. Receiving report A document completed in the receiving department which identifies the purchase order that initiated the purchase, and the date, quantity, and condition of goods received.292. Recomputation Perform procedures again and compare to original results.293. Reconcile 294. ( Reconciliation ) A schedule establishing agreement between separate sources of information, such as accounting records reconciled with the financial statements.295. Registration statement A statement submitted to officially provide the SEC with information about an offering of securities. A registration statement includes audited financial statements ( balance sheet, income statement, and statement of cash flows ) for the previous three years.296. Regression analysis A statistical method for finding the relationship between two or more variables. Also called least squares or linear regression.297. Regulation s-x is a regulation of the SEC that explains the format of information to be submitted to the SEC. It is entitled "Form and Content of and Requirements for Financial Statements, Securities Act of 1933, Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935, Investment Company Act of 1940, and Energy Policy and Conservation Act of 1975."298. Related parties are those with whom the client has a relationship which might destroy the self-interest of one of the parties ( accounting is based



on measurement of arms length transactions ) . Related parties include affiliates of the client, principle owners, management ( decision makers who control business policy ) and members of their immediate families. 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](http://www.100test.com)