

Taloustieteiden tiedekunta

Tentin päivämäärä / Date of exam: 12.3.2015
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: 721193S Advanced Auditing, 1st exam
Tentaattori(t) / Examiner(s): Petri Sahström
Sallitut apuvälineet / The devices allowed in the exam: <input type="checkbox"/> Laskin (ei graafinen/ohjelmoitava)/Calculator (not graphic, programmable) <input type="checkbox"/> Sanakirja/Dictionary <input type="checkbox"/> Muu materiaali, tarkennettu alla/Other material, specified below
Tenttiin vastaaminen / Please answer the questions <input checked="" type="checkbox"/> suomeksi/ in Finnish <input checked="" type="checkbox"/> englanniksi/ in English
Kysymyspaperi on palautettava / Paper with exam questions must be returned: <input type="checkbox"/> Kyllä/Yes <input checked="" type="checkbox"/> Ei/No

1. Give an example how the monetary unit sampling can be applied to test account balances.
2. What kind of effect non audit services have on the audit quality?
3. Explain (according to ISA705) the types of modified opinions using the level of materiality and pervasiveness.