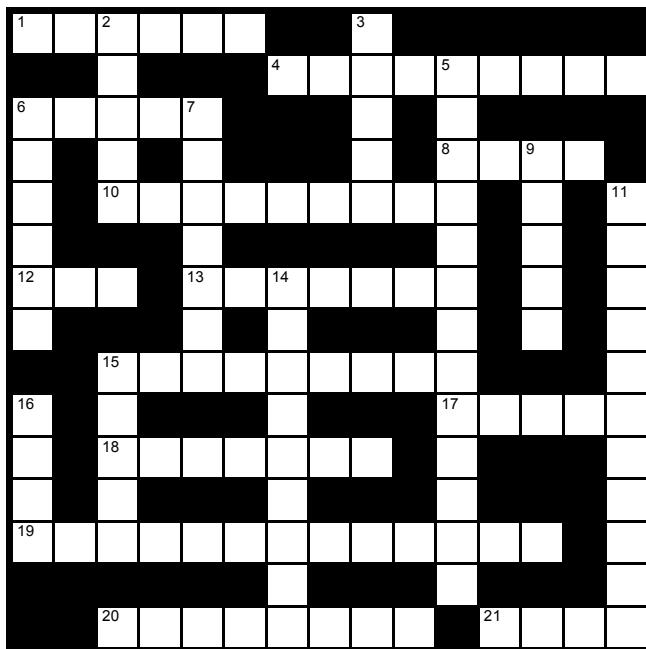


## Auditing\_15x15\_2008-10-16

B.B. Huria



### Across

- 1 An amount of money refunded to a buyer after the sale. (6)
- 4 A schematic representation of a sequence of operations in an accounting system or computer program. (9)
- 6 The relation between two quantities expressed as the quotient of one divided by the other. (5)
- 8 Last In First Out inventory cost flow. (4)
- 10 A control total which has no meaning in itself other than for control. (9)
- 12 Processing of information by computer as opposed to handwritten records. (3)
- 13 When an auditor is asked to audit and report on financial statements that have been previously audited and

reported on. (7)

- 15 The officer who controls the entity's funds. The \_\_\_\_\_ normally signs checks and is responsible for cash management. (9)
- 17 American Institute of Certified Public Accountants. (5)
- 18 An audit opinion that the financial statements as a whole are not presented in conformity with generally accepted accounting principles. (7)
- 19 An analysis of the change in something over time. (5,8)
- 20 Cancellation of part or all of a balance. Costs incurred which have no future utility are charged to an expense or loss account, not carried forward as an asset. (5-3)
- 21 Something not genuine. (4)

### Down

- 2 A set of computer data or jobs to be processed in a single program run. (5)
- 3 Enumerate some characteristic such as the number of items in inventory. (5)
- 5 To pledge property as security (collateral) for a debt. (13)
- 6 To examine again. (6)
- 7 Watch and test a client action (such as taking inventory). (7)
- 9 A deliberate deception to secure unfair or unlawful gain. (5)
- 11 Of or relating to the essence or substance. (11)
- 14 The level of confidence one has in a proposition. (9)
- 15 Follow a transaction through the steps of the system. (5)
- 16 A sample from a population to estimate characteristics of the population. (4)