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1) Which of the following best defines fraud in a financial statement auditing context? A) Fraud is an unintentional misstatement of the financial statements. B) Fraud is an intentional misstatement of the financial statements. C) Fraud is either an intentional or unintentional misstatement of the financial statements, depending on materiality.

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chapter 11 fraud auditing review questions 11-1 fraudulent financial reporting is an intentional misstatement or omission of amounts or disclosures with the. Sign in Register; Hide. Solution Manual Audit Arens Edisi 12 Chapter (11) Solution Manual Audit Arens Edisi 12 Chapter 11. University.

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11) Define fraud and distinguish between the two main categories of fraud. Answer: In the context of financial statement auditing, fraud is defined as an intentional misstatement of the financial statements. The two main categories of fraud are fraudulent financial reporting and misappropriation of assets.

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