

**Becker CPA Review**  
**Auditing Course Final Exams Errata/Clarifications**  
**2015 Exam Edition**

Date	Exam	Testlet and Question #	Errata/Clarifications
12/5/14	Exam #2	Testlet 4 of 4 Task 3 Question 2	<p><b>Two of the four answer choices for this question should be replaced. Question is correctly stated below with changes highlighted.</b></p> <p>2. Jacob informs you that improper revenue recognition has also been identified as a fraud risk for this engagement. Which of the following would not be an appropriate response?</p> <ul style="list-style-type: none"> <li>◦ Physically observe shipments close to the end of the year.</li> <li>◦ Test controls surrounding the electronic processing of sales transactions.</li> <li>◦ Compare revenue reported by month and by product line with comparable prior periods.</li> <li>◦ Confirm deposits of cash received from material sales transactions with the appropriate bank.</li> </ul>