

**LEBANESE ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS**

**AUDIT December 2017 KEY**

**MULTIPLE CHOICE  
QUESTIONS (53%)**

1	<b>B</b>
2	<b>C</b>
3	<b>D</b>
4	<b>C</b>
5	<b>D</b>
6	<b>C</b>
7	<b>B</b>
8	<b>B</b>
9	<b>C</b>
10	<b>A</b>
11	<b>B</b>
12	<b>D</b>
13	<b>A</b>
14	<b>A</b>
15	<b>B</b>
16	<b>D</b>
17	<b>A</b>
18	<b>A</b>
19	<b>A</b>
20	<b>B</b>
21	<b>A</b>
22	<b>C</b>
23	<b>B</b>
24	<b>B</b>
25	<b>D</b>
26	<b>D</b>
27	<b>B</b>
28	<b>D</b>
29	<b>D</b>
30	<b>A</b>
31	<b>D</b>
32	<b>C</b>

33	<b>A</b>
34	<b>C</b>
35	<b>D</b>
36	<b>B</b>
37	<b>C</b>
38	<b>B</b>
39	<b>D</b>
40	<b>C</b>
41	<b>C</b>
42	<b>C</b>
43	<b>A</b>
44	<b>A</b>
45	<b>D</b>
46	<b>A</b>
47	<b>D</b>
48	<b>C</b>
49	<b>C</b>
50	<b>C</b>
51	<b>C</b>
52	<b>C</b>
53	<b>C</b>

**TRUE & FALSE (20 %)**

1	<b>TRUE</b>
2	<b>FALSE</b>
3	<b>FALSE</b>
4	<b>TRUE</b>
5	<b>FALSE</b>
6	<b>FALSE</b>
7	<b>False</b>
8	<b>True</b>
9	<b>False</b>
10	<b>True</b>

11	<b>True</b>
12	<b>True</b>
13	<b>True</b>
14	<b>True</b>
15	<b>True</b>
16	<b>True</b>
17	<b>False</b>
18	<b>False</b>
19	<b>True</b>
20	<b>True</b>

**CASE I (13.5%)**

1. d
2. a
3. h
4. f
5. g
6. b
7. e
8. i
9. c

**CASE II (13.5%)**

Answer:

1. a	5. c	9. a
2. b	6. a	
3. a	7. b	
4. c	8. c	