The following situations were not discovered by an inexperienced staff auditor in the audit of the Parson Company.

1. Several accounts were incorrectly aged in the client’s aging schedule.

2. The accounts receivable turnover ratio was far below expected results.

3. Goods billed were not shipped.

4. Some year-end sales were recorded in the wrong accounting period.

5. Several sales were posted for the correct amount but to the wrong customers in theaccounts receivable ledger.

6. The allowance for uncollectable accounts was understated.

7. Several sales were entered and posted at incorrect amounts.

8. Mathematical errors were made in totaling the accounts receivable ledger.

9. An unrecorded sale at the balance sheet date was collected in the next month.

10. Several fictitious sales were recorded.

11. The pledging of some customer accounts as security for a loan was not reported in thebalance sheet.

12. Some year-end cash receipts were recorded in the wrong accounting period.

Required

a. Identify the substantive test that should have detected each error.

b. For each substantive test identified in (a), indicate the account balance audit objective to which it pertains.

c. Indicate the type of evidence obtained (i.e., physical, confirmations, documentary, written representations, mathematical, oral, or analytical) from each substantive test.

(Use a tabular format for your answers with one column for each part.)