

Audit

Ques	Jan-25		Marks	Sep-24		Marks	May-24		Marks
Q 1(a)	Ch 2 Audit Strategy, Planning, Programme	Audit Strategy & Plan	5	Ch 7 Completion & Review	SA 560	4	Ch 2 Audit Strategy, Planning, Programme	Audit Programme	4
Q 1(b)	Ch 4 Audit Evidence	SA 501 Segment Info.	5	Ch 4 Audit Evidence	Sampling Method	4	Ch 5 Audit of F.S	AS 2 Valuation of Inventory-Cost or NRV (less)	4
Q 1(c)	Ch 3 Risk Ass. & IC	Control Environment	4	Ch 1 Nature, Objec. & Scope	Scope of Audit	3	Ch 3 Risk Ass. & IC	Internal Financial Control as per Regulatory Requirement	3
Q 1(d)				Ch 8 Audit Report	CARO	3	Ch 6 Audit Documentation	Audit File	3
Q 2(a)	Ch 1 Nature, Objec. & Scope	Prospective vs Historical	5	Ch 3 Risk Ass. & IC	Internal Control - Test of Control	4	Ch 3 Risk Ass. & IC	SA 315 Inquiries of Mgt & Others within the Entity	4
Q 2(b)	Ch 11 Ethics & Terms of audit eng.	SQC 1 / SA 220 Types of Threats + Safeguards	5	Ch 5 Audit of F.S	Verification of Borrowings from Bank	4	Ch 8 Audit Report	SA 705 Limitation on Audit	4
Q 2(c)	Ch 4 Audit Evidence	SA 500 Sufficiency of AE	4	Ch 5 Audit of F.S	Sch III of the Co. Act - Disclosure	3	Ch 1 Nature, Objec. & Scope	Inherent Limitation	3
Q 2(d)				Ch 2 Audit Strategy, Planning, Programme	Inter relationship between Audit Strategy & Audit Plan	3	Ch 2 Audit Strategy, Planning, Programme	SA 300 Audit Strategy	3
Q 3(a)	Ch 5 Audit of F.S	AS 26	5	Ch 3 Risk Ass. & IC	Components of internal Control	4	Ch 2 Audit Strategy, Planning, Programme	Nature of Audit Planning	4
Q 3(b)	Ch 7 Completion & Review	SA 570 Going Concern`	5	Ch 6 Audit Documentation	Audit Documentation - Document may not be included	4	Ch 7 Completion & Review	SA 580 Mgt Change - Responsibility	4
Q 3(c)	Ch 8 Audit Report	SA 705	4	Ch 10 Audit of Banks	Bank Audit	3	Ch 3 Risk Ass. & IC	Manual vs Automated Elements in IC	3
Q 3(d)				Ch 4 Audit Evidence	Statistical Sampling Method	3	Ch 4 Audit Evidence	SA 610 Coordination- between External Auditor & Internal Audit Function	3
Q 4(a)	Ch 4 Audit Evidence	SA 610	5	Ch 2 Audit Strategy, Planning, Programme	Audit Strategy	4	Ch 4 Audit Evidence	Selecting Specific Items	4
Q 4(b)	Ch 4 Audit Evidence	Assertions	5	Ch 5 Audit of F.S	Items of FS - Cost Include in PPE	4	Ch 8 Audit Report	SA 600 Principal Auditor Procdeure- Use Work of Another Auditor	4
Q 4(c)	Ch 8 Audit Report	EOM PARA	4	Ch 8 Audit Report	SA 700 - Phrases uses in Unmodified Opinion	3	Ch 5 Audit of F.S		3
Q 4(d)				Ch 9 Audit- Diff. Entities	Co-operative Society	3	Ch 5 Audit of F.S	Analytical Procedure to obtain audit evidence	3
Q 5(a)	Ch 2 Audit Strategy, Planning, Programme	Planning Documentation	5	Ch 2 Audit Strategy, Planning, Programme	Audit Programme	4	Ch 5 Audit of F.S	Sec 53 of Co. Act - Share Issue at discount & Fail to Comply	4
Q 5(b)	Ch 7 Completion & Review	TCWG	5	Ch 4 Audit Evidence	SA 500 - Expert of Mgt	4	Ch 5 Audit of F.S	Cost not part of - PPE	4
Q 5(c)	Ch 9 Audit- Diff. Entities	Co-operative Society	4	Ch 3 Risk Ass. & IC	Digital Audit	3	Ch 11 Ethics & Terms of audit eng.	Fundamental Principal Governing Professional Ethics	3
Q 5(d)				Ch 11 Ethics & Terms of audit eng.	SA 210 Audit Engagement Letter	3	Ch 8 Audit Report	CARO - Reporting Requirement- Nidhi	3
Q 6(a)	Ch 9 Audit- Diff. Entities	Verification of School Fees	5	Ch 10 Audit of Banks	Bank Audit - Verification of Provisions & Contingencies	4	Ch 11 Ethics & Terms of audit eng.	SA 220 Responsibilities of an Engagement Partner-Quality Control Review	4
Q 6(a)				Ch 7 Completion & Review	SA 265 Deficiency in Internal Control	4	Ch 9 Audit- Diff. Entities	NGO- Corpus contri. & Revolving fund	4
Q 6(b)	Ch 8 Audit Report	Audit Reports	5	Ch 11 Ethics & Terms of audit eng.	Confidential Info. Disclose - if Require by Law	4	Ch 10 Audit of Banks	Prudential Norms-Asset Classification & Income Recognition	4
Q 6(c)	Ch 11 Ethics & Terms of audit eng.	Fundamental Principal	4	Ch 4 Audit Evidence	SA 505 Positive Confirmation	3	Ch 7 Completion & Review	Audit Documentation-Misstatments Identify during audit	3
Q 6(d)	Ch 3 Risk Ass. & IC	Automated Environm	4	Ch 9 Audit- Diff. Entities	Leasing	3	Ch 9 Audit- Diff. Entities	Lease Agreement	3