

Contents

	PAGE
Chapter-wise Marks Distribution	<i>I</i> -9
Analysis-Past Exam Paper (May 2023)	I-10
PART A DESCRIPTIVE QUESTIONS	
CHAPTER 1 Nature, Objective and Scope of Audit	A1.3
CHAPTER 2 Audit Strategy, Audit Planning & Audit Programme	A2.1
CHAPTER 3 Audit Documentation and Audit Evidence	A3.1
CHAPTER 4 Risk Assessment and Internal Control	A4.1
CHAPTER 5 Fraud and Responsibilities of Auditor	A5.1
CHAPTER 6 Audit in an Automated Environment	A6.1
CHAPTER 7 Audit Sampling	A7.1
CHAPTER 8 Analytical Procedures	A8.1
CHAPTER 9 Audit of Items of Financial Statements	A9.1

I-6 CONTENTS

	PAGE
CHAPTER 10 Company Audit	A10.1
CHAPTER 11 Audit Reports	A11.1
CHAPTER 12 Audit of Banks	A12.1
CHAPTER 13 Audit of Different Entities	A13.1
PART B MULTIPLE CHOICE QUESTIONS	
CHAPTER 1 Nature, Objective and Scope of Audit	B1.3
CHAPTER 2 Audit Strategy, Audit Planning and Audit Programming	B1.9
CHAPTER 3 Audit Documentation and Audit Evidence	B1.12
CHAPTER 4 Risk Assessment and Internal Control	B1.18
CHAPTER 5 Fraud and Responsibilities of Auditor	B1.22
CHAPTER 6 Audit in an Automated Environment	B1.24
CHAPTER 7 Audit Sampling	B1.27
CHAPTER 8 Analytical Procedures	B1.29
CHAPTER 9 Audit of Items of Financial Statements	B1.32

C	CONTENTS I-7	
	PAGE	
CHAPTER 10		
Company Audit	B1.38	
CHAPTER 11		
Audit Reports	B1.46	
CHAPTER 49		
CHAPTER 12	D. (0	
Audit of Banks	B1.49	
CHAPTER 13		
Audit of Different Types of Entities	B1.51	
PART C		
INTEGRATED CASE STUDIES		

C1.3

Q.1

P.1

Integrated Case Studies

Additional Questions for Practice (RTP and MTP-May 2023)

Past Exam Paper (May 2023) Part II - Descriptive Questions - Suggested Answers