



PAPER 10 : AUDITING

MODULE: 6.A :TOPIC: NATURE OF AUDITING AND AUDITING STANDARDS

1. Write a short note on Information system audit [dec 2019]
2. Distinguish between government audit and statutory audit [jun2015]
3. What is tax audit[dec-2013]
4. Basic feature and necessity of continuous audit [dec 2013]
5. Scope and advantages of operational audit [dec 2013]
6. Why do the financial institution demand management audit by companies, while participating in their equities [jun 2014]
7. What is the relationship between accounting and auditing [jun 2014]
8. State the aspects to be seen by an auditor to ensure that the statement audited Statement audited projects a true and fair view [jun 2014]
9. Difference between statutory audit and forensic audit [jun 2014]
10. Comment the following
11. The concept of true and fair is a fundamental concept in auditing[dec2014]
12. What do you understand by information security audit
13. What is continuous audit[jun-2015]
14. Operational audit is merely an extension of internal audit[jun-2015]
15. What are the matters to be specially consider with conducting the audit of a partnership firm [dec 2015]
16. What is statutory audit
17. Basic features of continuous audit [jun 2016]
18. What are the advantages of social audit
19. State the objectives of management audit [dec 2016]
20. Some material misstatement remain unreported by auditors- comments[dec 2016]
21. Discuss the basic principles of governing an audit SA 200[DEC 2018]
22. List the principles governing an audit [jun 2023]
23. In case of government audit who is the supreme audit information[dec 2021]

MODULE : 6.B

TOPIC : AUDIT ENGAGEMENT PROGRAMME DOCUMENTATION AND EVIDENCE

24. Distinguish between permanent and current audit file[jun 2018]
25. What do you understand by audit evidence[dec 2013][dec 2022]
26. Explain the significance of audit working paper[dec 2019]
27. Discuss in brief the principles and which are useful in assessing the reliability of audit evidence[jun-2014]
28. What is meant by audit note book? state its important what are the contents of typical audit note book [jun 2014]
29. What do you understand by audit programme?
30. State three components of audit risk [dec 2014]



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31. Audit note book is a permanent record of the auditor [dec 2014]
32. Audit process involves significance collection of evidence
33. Explain audit working paper files [jun 2015]
34. What is meant by audit programme and audit note book [dec 2015]
35. What do you understand by audit evidence [jun 2016]
36. What is audit programme? state its advantages [jun 2016] [jun2019]
37. Contents of typical audit note book
38. Explain SA-230[DEC 2016]
39. Define audit engagement letter and what are the general contents of audit engagement letter[dec 2022]
40. Discuss the various method of obtaining audit evidence. How will you assess the reliability of audit evidence obtained [dec 2017][dec 2018][dec 2021]
41. Need for audit evidence [dec 2022]

MODULE : 6.C

TOPIC : AUDIT RISK, INTERNAL CONTROL, AUDIT SAMPLING AND TECHNOLOGY IN AUDIT

42. Write a short notes on objective of internal objective questionnaire[dec2021]
43. What is the difference between check list and internal control questionnaire[jun2014][jun2017]
44. Difference between internal audit and internal check [dec 2015]
45. Difference between internal control and internal check[dec2018]
46. Limitations of internal control[dec 2013]
47. State the internal audit and its features
48. what is cut off procedure and its significance[dec2013]
49. what is test checking in audit work [jun 2014][jun2016]
50. what is test checking in audit work [jun 2014]
51. Internal check is a part and parcel of internal control[jun 2015]
52. How Is Internal audit necessary to the management
53. An auditor applies various technique to evaluate the internal control system dec[2017]
54. Internal audit is an important tool for the management discuss[jun 2018]
55. Discuss types of internal control system with example [jun 2019]
56. The existence of good internal control system reduces to a great extent the work of the auditor but does not reduces the liability discuss [dec 2017]
57. Importance of internal control system[dec 2021]
58. Auditors duties in relation to the internal check system of the client [dec 2022]
59. What are the analytical procedure of audit ? discuss[jun 2023]
60. What is the audit trail? Discuss the statutory provisions relating to audit trail [dec 2023]

MODULE : 7.A

TOPIC: STATUTORY AUDIT

61. Write a notes on company auditor[dec 2015]



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62. Benefits offered by a joint auditor[jun2017]
63. Write a short notes on branch auditor[dec 2017]
64. Responsibility of a joint auditor [jun 2018]
65. Write a short notes on branch audit[dec 2019]
66. Difference between statutory audit and branch audit[jun 2017][dec2018]
67. What are the disqualification for appointment of statutory auditor of a company[dec 2013]
68. Responsibilities of joint auditor are joint and several[dec2014]
69. What are advantages of joint audit [jun 2015][dec 2021]
70. State the disqualification of a company auditor [jun 2015]
71. Discuss the scope of audit committee in public limited company[jun2017]
72. Who are the person not qualified for appointment as an auditor of a company under sec 141 of the companies act 2013[jun 2017]
73. Mention the service that are not render u/s 144 of the companies act,2013[jun2017]
74. Discuss the provision under the section 139 (7)relating to the appointment of first auditor in a government company . How can an auditor ,duly appointed by a company, be removed before the expiry of his terms[dec 2017]
75. Discuss the duty of the auditor to report certain matters in audit report u/s 143[dec 2017]
76. Discuss the provision of companies act , 2013 as regards reporting of fraud by a company auditor[jun 2018]
77. Discuss the manner in which rotation of auditors may be done by the company on the expiry of their terms[jun 2018][jun 2023]
78. Discuss the functions and powers of audit committee[dec 2018]
79. Discuss the procedure for appointment of first auditor of the company and his tenure[dec 2018]
80. Discuss the rights of the auditor to the companies act[jun 2019]
81. How can an auditor ,who is appointed under section 139of the companies act , 2013, be removed from his office before the expiry of his term[jun 2019]
82. Discuss the provision relating to the “punishment for contravention ” under section 147 of the companies act 2013[dec 2019]
83. List the certain service which are not render by the auditor the company [dec2019]
84. Discuss the provision for reporting of frauds by auditor[dec 2021]
85. List the service that an auditor cannot render u/s 144 of the companies act 2013[dec 2021]

MODULE : 7.B

TOPIC : COST AUDIT AND SECRETARIAL AUDIT

86. State the advantages of cost audit to management and shareholders [dec 2013]
87. What is meant by cost audit and state its duties[jun 2017]
88. Briefly mention the provisions relating to the cost audit [dec 2015]
89. State the objectives of cost audit from the point of view of government[jun 2016]



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90. Explain the requirement of cost audit in brief[**dec 2016**]
91. Discuss the provision of cost audit under the companies act[**jun 2017**]
92. What is the procedure of appointing a cost auditor under the companies act [**dec 2017**]
93. What is the procedure to be followed for fixing the remuneration of cost auditor [**jun 2018**]
94. Discuss the relevant provision of companies rules , 2014 on applicability of cost audit to different sectors[**dec 2018**]
95. With reference to the companies rules , 2014 as amended ,discuss the following
 - a. Submission of cost audit report to the board of directors by the cost auditor
 - b. Applicability of rotation to the cost auditor
 - c. Remuneration of cost auditor[**jun 2019**]
96. Discuss the provision relating to the cost accounting records and cost audit[**dec 2019**]
97. Features of cost audit report[**dec 2021**][**dec2022**]
98. Which of companies undergo secretarial audit and what is the procedure for appointing a secretarial auditor[**dec 2023**]

MODULE :7.C

TOPIC: AUDIT OF VARIOUS ITEMS OF FINANCIAL STATEMENTS

99. Write a short notes on
 - a. Audit of bonus share issued by a company
 - b. Audit of inventories
 - c. Declaration of dividend by a company u/s 123[**jun 2017**]
100. Write a short notes on
 - a. Elements of cost of inventories as per AS 2
 - b. Auditors duties regarding issue of debentures[**jun 2018**]
101. Write a short notes on
 - a. Auditors duty regarding unclaimed dividend
 - b. Physical verification of inventory and auditors responsibility thereof[**dec 2018**]
102. Write a short notes on
 - a. Auditors duty regarding interim dividend
 - b. Audit of property, plant and equipment
 - c. Audit of alteration of share capital[**jun2019**]
103. What is audit on interest of debentures[**dec 2019**]
104. Write a short notes on auditing and assurance standards relating to audit of fixed asset[**dec 2021**]
105. What is voucher and vouching [**dec 2013**][**jun 2015**]
106. State the duties of auditor in respect of issue of debentures as collateral security[**jun 2014**]
107. What are the objectives of verification of assets and liabilities[**jun 2014**]
108. What do you understand by teeming and lading with respect to the misappropriation of cash ? explain the procedure that auditor has to follow its timely detection [**jun 2015**]
109. State the duties in respect of issue if irredeemable debentures[**dec 2015**]



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- 110.State the main objective of verification of asset and liabilities [**dec 2015**]
- 111.As an auditor of the company ,how will you audit of reissue of forfeited shares?[**dec 2015**]
- 112.What are the special consideration to be kept in mind during vouching[**jun 2016**]
- 113.Explain the source of payment of dividend[**dec 2016**]
- 114.What are the aspects required auditor in conducting an audit of buy-back of shares by the company[**dec 2016**]
- 115.What are the duties of statutory auditor regarding reissue of forfeited shares[**dec 2021**]
- 116.Name the account to which dividend not paid or claimed for seven consecutive years or more is to be transferred[**dec 2021**]
- 117.Discuss the duties of auditor in relation to audit of debentures[**jun 2023**]
- 118.What is the role of auditor to the audit of unpaid dividend[**dec 2023**]

MODULE : 7.D

TOPIC : AUDIT REPRT,REPORT ON INTERNAL FINANCIAL CONTROL AND NFRA

- 119.Distinguish between qualified report and adverse report of an auditor[**dec 2013**][**jun2017**]
- 120.What is the basic difference between audit report and audit certificate [**dec 2014**][**dec 2105**][**dec 2016**][**jun2018**]
- 121.What is the difference between clean audit report and qualified audit report[**jun 2015**][**jun 2016**]
- 122.State the parameters to be satisfied for issuing an unqualified audit report ?[**dec 2013**]
- 123.Discuss the basic elements of audit report[**dec 2017**][**dec 2021**]
- 124.What is qualified audit report ? Discuss the circumstances when an auditor shall qualify his report [**dec 2018**]
- 125.Disclaimer of opinion and adverse report do not serve the same purpose . Discuss [**jun 2019**]
- 126.Discuss briefly some of the situations calling for qualification in audit report[**dec 2019**]
127. Discuss the features of qualified report [**dec 2022**]
- 128.State the circumstances that may lead to the submission of a report other than an unqualified report by an auditor[**jun 2023**]

MODULE :8

TOPIC :AUDIT OF DIFFERENT TYPES OF UNDERTAKING

- 129.Write a short notes on audit of a hospital[**jun 2017**]
- 130.Write a short notes on audit of municipalities and panchayats[**dec 2017**]
- 131.Write a short notes on audit of educational institutions [**jun 2018**]
- 132.Write a short notes on audit of co operative society [**dec 2018**]
- 133.Write a short notes on
 - a. Responsibilities of joint auditor
 - b. Features of inventory having impact on related audit procedures



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- c. Auditors duties regarding audit of an income and expenditure of a co-operative society
 - d. Auditors duties regarding the audit of issue of bonus share [**dec 2022**]
134. What are the matters to be considered while conducting the audit of a hospital [**dec 2014**][**jun 2023**]
135. While conducting the audit of an educational institutions, how will you verify the receipt related transaction [**dec 2023**]

