

MOCK TEST PAPER -I
FINAL COURSE: GROUP – I
PAPER – 3: ADVANCED AUDITING AND PROFESSIONAL ETHICS

All MCQs are compulsory

Question No. 1 is compulsory.

Attempt any four questions from the Rest.

Time Allowed – 3 Hours.

Maximum Marks – 100

DIVISION A – MCQs (30 Marks)

Questions no. (1-10) carry 1 Mark each and Questions no. 11-20 carry 2 Marks each.

1. Mr. R, (friend of Mr. P) a CA in practice invited Mr. P to set up a 'Network Firm' along with 2 more friends. All the four auditors agreed to the same and decided to start a network firm by the name M/s RP & Co. However, one of the auditors suggested that they cannot use the term '& Co.' and it needs to be changed. But Mr. R informed that there is no such ^{Chartered Accountants} Regulation regarding the firm's name. Which among the name shall be suitable to the newly started 'Network Firm', in accordance with the provisions of Chartered Accountants Act and Regulation?
 - (a) RP and Co.
 - (b) RP & Associates.
 - (c) RP and Networks.
 - (d) RP & Affiliates.
2. During the conduct of audit, it was found that the management has intentionally made material misstatements in the several items of the financial statements to deceive the users of the financial statements, to reduce the pressures of meeting market expectations and to increase the reputation of the company. What would be the implications on the auditor's report if no adjustments are made to the financial statements regarding the misstatements made by the management?
 - (a) The auditor would issue a qualified audit opinion stating that 'except for' these matters the financial statements are fairly presented. The auditor should also include a 'Basis for Qualified Opinion' paragraph below the opinion paragraph.
 - (b) The auditor would issue an adverse audit opinion stating that 'except for' these matters the financial statements are fairly presented. The auditor should also include a 'Basis for Qualified Opinion' paragraph below the opinion paragraph.
 - (c) The auditor would issue an adverse audit opinion stating that financial statements 'do not give a true and fair view'. The auditor should also include a 'Basis for Adverse Opinion' paragraph below the opinion paragraph.
 - (d) The auditor would issue an adverse audit opinion stating that financial statements 'do not give a true and fair view'. The auditor should also include a 'Basis for Qualified Opinion' paragraph below the opinion paragraph.
3. The audit team has obtained the following results from the trade receivables circularisation of Nemi Co for the year ended 31 March 2023.

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Robert R. Redfield



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web na czym polega *dieta paryska dr cohen* to *dieta stworzona przez dr jeana michela cohen* największego przeciwnika diety dukana ma pomóc w chudnięciu bez efektów ubocznych dowiedz się na czym polega *dieta paryska* i sprawdź czy jest skuteczna *składa się z 3 faz fazy cafe bistro i gourmet* na czym polega *dieta paryska dr*

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web 2019 10 10 15 18 paryska dieta dr cohen zawiera przepisy które zdaniem jej autora pozwalają skutecznie schudnąć bez efektu jojo podstawowa zasada tej diety jedzenie ma być smaczne obowiązuje zwłaszcza w trzeciej fazie fazy smakosza gourmet

dieta paryska dr cohen dietetycy org pl - Feb 26 2023

web aug 15 2013 dieta paryska składa się z trzech faz które należy dopasować do swoich potrzeb i można je skrócić bądź wydłużyć kuracja rozpoczyna się od nieobowiązkowej fazy cafe ta trwająca do 10 dni faza wzbogacona jest o szereg napojów zup koktajli

dieta paryska moje doświadczenia - May 20 2022

web dieta stworzona została przez dr jeana michela cohen dobrze znanego miłośnikom dukana w ogromnym uproszczeniu dieta paryska składa się z trzech etapów faza café przeznaczona jest tylko dla osób zdrowych ponieważ narzuca bardzo rygorystyczny reżim dietetyczny

paryska dieta j m cohen od sierpnia również w polsce - Jun 20 2022

web paryska dieta to nowoczesny plan stopniowej i co istotne trwałej utraty masy ciała książka paryska dieta dr cohen dom wydawniczy rebis dostarczając

kulinarna czytelnia na sposób paryski - Aug 23 2022

web sep 6 2013 brzmi nieźle paryska dieta w przeciwieństwie do licznych cudownych diet obiecujących błyskawiczne efekty nie stawia wydumanych wymagań jak jedzenie wyłącznie jajek i chleba albo picie sześć razy dziennie koktajlu buraczano melonowego

dieta paryska przepis na francuską sylwetkę nie tylko dla - Aug 03 2023

web oct 31 2013 dieta paryska zasady na dietę paryską składają się 3 fazy które nie mają jednak tylko jednej właściwej kolejności możemy dowolnie je sobie ustawiać w zależności od potrzeb choć dr cohen podsuwa nam pewne pomysły