

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.

Nov 1paper Solution Ca Final

J Dewey



Nov 1paper Solution Ca Final:

This book delves into Nov 1paper Solution Ca Final. Nov 1paper Solution Ca Final is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Nov 1paper Solution Ca Final, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Nov 1paper Solution Ca Final
- Chapter 2: Essential Elements of Nov 1paper Solution Ca Final
- Chapter 3: Nov 1paper Solution Ca Final in Everyday Life
- Chapter 4: Nov 1paper Solution Ca Final in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Nov 1paper Solution Ca Final. This chapter will explore what Nov 1paper Solution Ca Final is, why Nov 1paper Solution Ca Final is vital, and how to effectively learn about Nov 1paper Solution Ca Final.
3. In chapter 2, the author will delve into the foundational concepts of Nov 1paper Solution Ca Final. The second chapter will elucidate the essential principles that need to be understood to grasp Nov 1paper Solution Ca Final in its entirety.
4. In chapter 3, the author will examine the practical applications of Nov 1paper Solution Ca Final in daily life. This chapter will showcase real-world examples of how Nov 1paper Solution Ca Final can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Nov 1paper Solution Ca Final in specific contexts. The fourth chapter will explore how Nov 1paper Solution Ca Final is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Nov 1paper Solution Ca Final. This chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Nov 1paper Solution Ca Final.

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Nov 1paper Solution Ca Final Introduction

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