

**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 <sup>Chartered Accountants</sup> 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

**M Mark**



**Nov 1paper Solution Ca Final:**

## Whispering the Techniques of Language: An Emotional Quest through **Nov 1paper Solution Ca Final**

In a digitally-driven world wherever monitors reign great and instant transmission drowns out the subtleties of language, the profound strategies and psychological subtleties concealed within words frequently get unheard. Yet, located within the pages of **Nov 1paper Solution Ca Final** a charming fictional prize blinking with fresh feelings, lies an exceptional quest waiting to be undertaken. Written by a talented wordsmith, this wonderful opus encourages readers on an introspective trip, delicately unraveling the veiled truths and profound impact resonating within the material of every word. Within the emotional depths with this poignant evaluation, we will embark upon a genuine exploration of the book's key subjects, dissect their charming writing style, and fail to the strong resonance it evokes heavy within the recesses of readers' hearts.

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range of illumination here we provide a structured overview of what is known about their

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web dec 1 2022 the antero posterior and transequatorial diameters of the eye of the new zealand little penguin eudyptula minor henceforth referred to more simply as the little penguin gentoo and king penguins have also been measured using micro computerised tomography and were found to be 14 mm and 19 mm respectively in the little penguin

*are penguins color blind penguins blog* - Jan 29 2022

web penguin s eyes play a significant role compared to other birds clear vision is essential for penguins to live on both land and water they have binocular vision eyes penguin s eyes help catch the fish underwater their eyes also useful for color vision and they can recognize the light spectrum of color violet blue and green color