

EASY SERIES

Compiled by: Yogi Jani

EASY SERIES-2

janiyogi@yahoo.co.in

EASY SERIES_CA FINAL_PAPER_2_ADV. AUDITING_AS, SA, PROF. ETHICS _QUESTIONS IN GROUP_02

Questions have been arranged in a group for a thorough and exhaustive preparation to get a complete idea about the type of questions. Checking them all together in one group.

Books used for compilation:

(1) ICAI's Practice Manual – Jan 2012 Edition

(2) CA Urvish Shah – August 2012 Edition and

(3) CA Prakhar Sharma, CA Vinodkumar Agarwal, CA Arti Lahoti - Dec 2010 Edition

Questions on ACCOUNTING STANDARDS asked in the paper of ADV. AUDITING

AS	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
AS – 1	-	57,114,71	-
AS – 2	-	15,39,52,54,70,112,117	5,14,40,65
AS – 3	-	84,138	-
AS – 4	2	36,74,88,91,98,140,146,141	22,26,30
AS – 5	26	11,43,120,128,129	2,28,29,55
AS – 6	-	14,39,83,119	24
AS – 7	-	142	6,7
AS – 9	-	15,19,30,48,58,66,93,114,124	7,8,31,39,47
AS – 10	-	25,48,60,82,112,117,119,130,135,145	3,4,65
AS – 11	-	29,30,81	9,63
AS – 12	-	14,50,86,90,125	50,53
AS – 13	-	30,30,62,108,121,130	13,55
AS – 14	-	43,60	-
AS – 15	-	9,123	16
AS – 16	-	20,62,80,81,90	45
AS – 17	-	59,107	10

Credits for Book used

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“If I had eight hours to chop down a tree, I'd spend six sharpening my axe.” - Abraham Lincoln

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AS – 18	6	79,91,137	36
AS – 19	-	56	11
AS – 20	-	22,38,85	34,48
AS – 21	-	16,147	51
AS – 22	-	13,62,76,119,151	37,55,64,65
AS – 23	-	-	-
AS – 24	-	-	-
AS – 25	-	-	-
AS – 26	-	17,60,119	49,63
AS – 27	-	-	-
AS – 28	-	-	-
AS – 29	-	140,141	-
AS – 30	-	-	-
AS – 31	-	-	-
AS – 32	-	-	-

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SA	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
SQC 1	-	-	-
SA 200	1,15	-	-
SA 210	-	-	-
SA 220	-	143	-
SA 230	-	-	-
SA 240	8,13,19,32	21,45,75	32,43,54
SA 250	-	-	-
SA 260	-	-	-
SA 265	-	-	-
SA 299	12	53,65,67	-
SA 300	-	4	-
SA 315	8,16,17,24,28	124,131,144,152	-
SA 320	8	-	-
SA 330	8,16	144	-
SA 402	17,24	131	-
SA 450	24	131	-

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SA	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
SA 500	22	7,44	-
SA 501	22	-	61
SA 505	13,24,30	43,131	-
SA 510	10,22	69	62
SA 520	-	148	-
SA 530	4,28	139	-
SA 540	24	131	-
SA 550	6,18	137	-
SA 560	2,31	74,88,140	33
SA 570	4,15,20,32	34,57	-
SA 580	5,9,28	18,109	35
SA 600	7,10	148,153	46
SA 610	14	-	-
SA 620	3,25,27,32	21,47,55,127,148	-
SA 700	11	-	-
SA 705	-	1	-

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SA	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
SA 706	-	1	-
SA 710	4,28,29	24,35	-
SA 720	-	-	-
SA 800	-	-	-
SA 805	-	-	-
SA 810	-	-	-
SRE 2400	-	136	-
SRE 2410	-	-	-
SAE 3400	-	-	-
SAE 3402	-	-	-
SRS 4400	-	23	-
SRS 4410	4,14,21,32	26,34,150	59

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IMPORTANT GUIDANCE NOTES AND SECTIONS

TOPIC	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
Sec. 205	-	-	23
Sec. 209	-	123	16,44,63
Sec. 211	-	52	16,41
Revised Schedule VI		3,30,83,95	20,23,25, 27,48,60
CARO	29	43	65
GUIDANCE NOTES:			
GN on Accounting for Corporate Dividend Tax	-	78	-
GN on Independence of Auditor	-	49	-
GN on Audit of Expenses	-	77	-
GN on Audit of Consolidated Financial Statements	-	147	-
GN on Audit of Expenditure Incurred during Construction Period	-	95,132,134	-
GN on Treatment of Reserve on Revaluation of Assets	-	83,130	-
GN on Audit of Investments	-	96	-

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TOPIC	Question No. in		
	ICAI Practice Manual	CA Urvish Shah	CA Prakhar Sharma
GN on Audit of Inventories	-	97	-
GN on Audit of Revenue	-	93	-
GN on Debtors, Loans and Advances	-	94	-
GN on Audit of Cash and Bank Balances	-	99	-
GN on Audit of Payment of Dividend	-	100	-
GN on Audit of Capital and Reserve	-	102	-
GN on Audit of Fixed Assets	-	103	-

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