

COMPANY AUDIT

1. What are the disqualifications of a company's auditor?
2. Write a short note on the following in the context of company:
 - a) Appointment of the First Auditor
 - b) Appointment of Subsequent Auditor
 - c) Filling of Casual vacancy
3. Explain the Provisions relating to Rotation of an auditor?
4. Under what circumstances the retiring Auditor cannot be reappointed?
5. Briefly explain the concept of Removal of Auditor before Expiry of Term.
6. Explain the procedure for appointment of auditor other than the Retiring Auditor.
7. Write about the ceiling on number of Audits that can be accepted by an auditor.
8. Explain the auditor's duty to make inquiry as per sec 143(1).
9. State the matters to be specified in Auditors Report in terms of provisions of section 143(3) of the companies Act 2013.
10. Write a short note on the following as per SA706.
 - a) Emphasis of Matter Paragraph.
 - b) Other matter paragraph.
11. Write about the Duties of a company Auditor to report on Fraud as per sec 143(12) of the Companies Act 2013.
12. State the basic elements/components of Auditors Report?
13. Write short note on the following paragraph w.r.t. SA700
 - a) Introductory Paragraph
 - b) Auditor's responsibility.
 - c) Auditor's Opinion.
14. Write a short notes on "Authentication of Financial Statements".
15. Explain the Directors responsibility statement in brief
16. What are the special points to be considered for verification of issue of shares for cash?
17. Provision regard to issue of shares at a discount
18. What are sweat equity shares? How do you verify issue of sweat equity shares?
19. Audit of Buy-Back of share?
20. How do an auditor verify issue of bonus shares?

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- 21. Explain the provisions relating to Re-opening of account on Court's or Tribunal Order?
- 22. Provisions relating to voluntary revision of Financial Statements or Board's report.
- 23. Disclosure requirements relating to Trade Receivables under Schedule III to the Companies Act 2013

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