



THE ANSWERS MUST BE ATTEMPTED ON THE ANSWER SHEET PROVIDED

Q.1. Answer the following short questions: (6x5=30)

- a) Five objectives of investigation
- b) List down the objectives of internal check
- c) Window dressing
- d) Test checking
- e) Assets suffering from a charge
- f) Qualification of an auditor

Answer the following questions. (3x10=30)

- Q # 2** What points should be kept in mind by an auditor while examining the accounts of Sugar Mills Limited?
- Q # 3** Briefly explain the rights and duties of an auditor of a public limited company under Companies Act 2017.
- Q # 4** Under what circumstances an auditor is held criminally libel. Illustrate your answer with case law references.