



# The Institute of Chartered Accountants of India

**Code: FN3AP565894**  
**Subject : Advanced Auditing and Professional Ethics**

**Total Marks: 70**  
**Marks Obtained : 50**

Number of Answer Books used : Main + .....1..... additional sheets

For use by ICAI only

565894



25 NOV 2020

Q.No.	To be ticked (✓) by the candidate against the Questions answered	Marks Awarded (To be filled by Examiner)					Total
		a	b	c	d	e	
1	✓						
2	✓						
3	✓						
4	✓						
5	✓						
6							
7							
8							
9							
10							
11							
12							
13							
14							
<b>Total</b>							

Use only Blue / Black Ball Point Pen to write and shade the circles.  
**AVOID RED PEN.**  
 Write the marks in the boxes before shading the respective circles.

Total Marks awarded

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9

Total Marks awarded (in words) \_\_\_\_\_

Examiner's Signature \_\_\_\_\_



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## INSTRUCTIONS TO THE CANDIDATE

**Answers are not to be written on this page**

1. Answers should be written in figures and words in the allotted space at the right hand corner of the answer book only and nowhere else including additional answer book/s and graph paper.
2. Roll number should be written in the box in numbers and darken the appropriate circles of the OMR sheet as per the instruction provided in the right hand corner of the cover page with **Black / Blue** ball point pen.
3. Fill particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space provided in the box at the left hand upper corner.
4. Remove the Bar Code sticker of the particular paper from the Attendance sheet and affix the same on the box provided in the right hand corner of the cover page.
5. Since a machine will read the Roll no., please check and ensure that Roll number written in numbers, words and circles darkened are correct. In case any candidate fills this information wrongly, Institute will not take any responsibility for rectifying the mistake.
6. The answers should be written neatly and legibly.
7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.
8. The answer to each question in all parts should be fully completed in one page or in a consecutive set of pages, before the next question is taken up.
9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means"
10. Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, that you might have left.



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3



Q5(a)

2

5a

Management audit experiences various behavioural problems due to various reasons such as -

- staff line conflict
- non-co-operation by line people
- superiority complex of management auditor etc.

⇒ In order to overcome such behavioural problems, the management auditor must create an atmosphere of trust and friendliness and also demonstrate that -

(a) The management audit exercise is for the protective benefit of everyone in the organisation

(b) There will be minimum interference by the management auditor in the job of management.

2

5aStep1

(c) All the recommendations will be first discussed with the auditee and then the same would be submitted to relevant authorities.



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4  
Q 5(a)

- (d) It is for the purpose of increasing the effectiveness and efficiency of operations.
- (e) The auditor must also adopt a participative approach rather than a hostile style of audit.
- (f) The management auditor must also understand the perspective and views of the auditee.
- (g)  The objective of a management audit being undertaken must be clearly communicated to the auditee so that audit reports will be understood in proper perspective.

5aStep2

5aStep3

5aStep4

Thus, the management auditor must demonstrate an attitude of friendliness as stated above.



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5



Q 5(b)

5

5b

As per Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the composition of Nomination and Remuneration Committee shall be as under:-

(a) It must comprise of at least 3 directors.

2

5bStep1

(b) At least 50% of the directors must be independent.

(c) All directors must be non-executive directors.

(d) The Chairman of NRC must be an independent director and must be present at the AGM.

(e) The chairman of company can become a member of NRC but cannot chair such committee.

(f) They must meet at least once in a year. Quorum shall be higher of  $\frac{1}{3}$  and or 2 directors with at least  $\frac{1}{3}$  independent director.




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05(b)



Role of NRC shall be as under:

(i) To recommend persons who shall be capable of occupying the positions of directors and KMP's.

(ii) To lay down criteria regarding qualifications and experience of such persons.

5bStep2 (iii) To devise appropriate compensation structure of top management which shall be appropriate to retain and motivate talented persons.

(iv) To lay down criteria for performance evaluation of directors and KMP's.

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7

10 Q5

Q5(c)

3 5c

Clause (6), Part I, First Schedule of Chartered Accountants Act, 1949 states that -  
A CA in practice is deemed to be guilty of professional misconduct if he ~~solicits~~ solicits clients and professional work either directly or indirectly, through circular, advertisement, interviews or personal communication.

The Institute has also laid down certain guidelines for designing the website by a CA in practice.

⇒ The guidelines inter-alia include :

1 5cStep1 (a) There is no restriction on the colours to be used on website.

1 5cStep2 (b) The website must not display nature of assignments handled and names of clients unless such disclosure is required by a regulator and must only be limited to the requirements.

1 5cStep3 A CA in practice must not circulate information to persuade people to visit his website.

6 5cStep4 (d) There is no requirement to intimate

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Q5(c)

the website address to the Institute.

In the given case,  
CA Vineet displayed names of clients without regulator requirement and also circulated information in website to public at large.

Conclusion:  
Thus, Mr. Vineet is guilty of professional misconduct under clause (c), Part II, First Schedule of Act.

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Q2(a)

4 2a

According to SA 550 'Related Parties', it is the objective of the auditor to identify related party relationships and transactions which are outside the entity's normal course of business.

→ Examples of such transactions could be:

1 2aStep1 (a) Loans/Advances given/received from group companies at NIL rate of interest.

1 2aStep2 (b) Supplying goods to related parties at heavy discount which is not customary.

1 2aStep3 (c) Engaging into complex transactions to misrepresent the substance of transaction. eg:- continuous sale and leaseback arrangements.

1 2aStep4 (a) Sale of fixed assets/investments to related parties at off-market terms.

→ In order to understand the nature of such transactions, the auditor must -

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10

Q2(a)

(a) Understand the business rationale of entering into such transactions to gauge whether they were engaged fraudulently.

(b) Observe ~~to~~ whether the terms of the transactions are consistent with management's explanations.

(c) To ensure that such transactions are adequately presented and disclosed in the financial statements as per financial reporting framework i.e. Ind AS 24/AS-18.

(d) To understand whether such transactions were appropriately authorised and approved.

Thus, the auditor must exercise professional skepticism while dealing with such transactions with related parties.



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11

Q2(b)

In accordance with the NFRA Rules, 2018, the following categories of companies and body corporates are covered within NFRA Rules:-

5 2b

1 2bStep1 (a) All listed entities (whether in or outside India)

1 2bStep2 (b) All unlisted public companies having:

- paid up share capital <sup>reserves</sup> of ₹ 500 crores or more.
- turnover of ₹ 1000 crs or more
- net profit of ₹ 500 crs or more in the preceding financial year.

1 2bStep3 (c) All Banking companies, Insurance Companies, Electricity Companies and other companies governed by special Act.

1 2bStep5 (d) All foreign subsidiaries and associates of companies listed above whose

- net worth constitutes  $\geq 20\%$  of the combined networth of group or
- income constitutes  $\geq 20\%$  of total income of group.

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1 2bStep4

2(b)

Any other entity if NFRA is of the opinion that it is in public interest to do so.

Once the companies stated in (b) above ceases to fulfill the conditions stated therein, it shall be continued to be governed by NFRA Rules for next 3 years.

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11 Q2 Q2(C)

2 2c Clause (5), Part I, Second Schedule of Chartered Accountants Act, 1949 states that, 'A CA in practice shall be deemed to be guilty of professional misconduct if he fails to disclose a material fact known to him other than those disclosed in financial statements but the disclosure of which was necessary to make financial statements not misleading, where he is concerned with the FS in professional capacity.

1 2cStep1

6 2cStep2 Clause (6), Part I, Second Schedule of Act discussed about misconduct when CA in practice fails to report a material misstatement in the financial statements with which he is concerned in professional capacity.

6 2cStep3 In the given case, The Balance Sheet of QR Ltd. failed to give disclosure of charge created for ₹ 4.35 Crs in return of guarantee for group company.

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14

Q2(c)

The said amount constitutes 16.65% of Balance Sheet size of company and qualifies to be a 'material fact'.

1 2cStep4

Conclusion:

Thus, Mr. Dice (CA) is guilty of professional misconduct under clause (5) and clause (6), Part I, Second Schedule to the Act.

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Q1(a)

4

1a

As per SA 501 'Audit Evidence - specific considerations for selected items', where inventory is material to the financial statements, the auditor must obtain sufficient & appropriate audit evidence by -

1

1aStep1

(a) Attending the physical inventory count arranged by management to -

(i) Evaluate the management's procedures for recording and controlling inventory (eg. WIP, obsolete items)

2

1aStep2

(ii) Assess the effectiveness of management's count procedures

(iii) Inspect the inventory

(iv) Perform test counts.

(b) Performing such other procedures on inventory records and reconciliations.

→ If the physical counting is conducted at a date other than date of financial statements, the auditor must attend the inventory count on the other date and perform the above procedures.



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1

1aStep3

→ Additionally, the auditor must also perform required procedures on Inventory movement during the interim period.

→ He must also ensure that appropriate cut-off procedures are applied.

In view of above,  
M/S JKV Associates must perform the stated procedures as per SA 501 if inventory counting is conducted at a date other than date of financial statements.

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17	
1	1bStep1
Q1(b)	
5	1b
<p>As per SA 560 'Subsequent Events', the auditor must ensure that the effect of subsequent events as required by applicable financial reporting framework are properly adjusted.</p>	
1	1bStep2
<p>AS-4 / Ind AS 10 states that events occurring after the reporting period that require adjustment or disclosure must be appropriately / adjusted / disclosed in the financial statements of the current period.</p>	
<p>→ The auditor must perform the following procedures to ensure that all subsequent events are considered -</p>	
1	1bStep3
<p>(a) Obtain an understanding of the management processes for identifying and considering subsequent events.</p>	
<p>(b) Inquire with the management or TCWG whether they have identified any subsequent events and how the same has been dealt with.</p>	



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1bStep4 (c) Review the minutes of Board and Shareholder's meetings conducted after the reporting period to identify any events.

(d) Review interim financial statements of the period after the reporting period.

1bStep5 (e) Obtain a written representation as per SA 580 that the management has identified and adjusted the effect of all subsequent SA's as per relevant FRF.

In the given case, the auditor can also consider the implications on going concern of PAR Ltd. as per SA 570.



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Q1

Q1(c)

13

4 1c

1 1cStep1

AS per SA #20 'Auditor's Responsibilities in Relation to Other Information', the responsibility of the auditor is to read <sup>& consider</sup> the annual reports of the entity and to identify any material inconsistencies between-

- financial statements and other information
- Other information and auditor's understanding during audit.

- Once a misstatement in other information is identified, the auditor must request the management to correct such misstatements.

- If the management corrects such misstatements, then the auditor must perform procedures on corrected amounts.

2 Step2

- If the management does not agree to correct such misstatements, then the auditor-

- In case when auditor report is not issued,
- (a) Consider the implications on his audit report under 'Other Information' para;

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(b) Consider to withdraw from engagement

- If the audit report is issued, then the auditor shall ~~also~~ take appropriate actions to prevent reliance on the same.

→ The reporting shall be made in the 'Other Information' Para wherein the auditor shall state that

→ Other Information is the responsibility of management;

→ The auditor's duty is to read and identify material inconsistencies

→ The annual report is reviewed / will be reviewed;

→ Reference to the document constituting the other information

→ A statement that -

'He has nothing to report' or 'there are misstatements in other information'.

1cStep3

Thus, the partner is not correct and auditor must report as per above.



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Q 3(a)

In order to verify 'Classification of Advances and Provisioning for Non-Performing Assets', the auditor must -

(a) Refer to the RBI Circulars that gives appropriate guidance regarding classification & provisioning.

(b) The % mentioned in those Circulars are minimum provision required.

(c) The auditor must check whether advances are appropriately classified into standard, sub-standard, doubtful and loss assets.

(d) He must also ensure whether proper segregation is made between 'secured' and 'insecured' assets.

check

(e) Whether adequate provisions as per prescribed % are made as per RBI circular.

(f) When any accounts have been regularised before balance sheet date, auditor

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must ensure whether there are any inherent weaknesses in the account and whether repayment are from genuine sources.

1

3aStep2

(g) Due consideration must be given to 'tracking the date' of advance and when shall the same be classified as NPA.

Thus, the auditor must carry out above procedures during audit of Ks Bank Ltd.

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Q3(b)

3 3b

As per SA 265 'Communicating Deficiencies in Internal Control with TCU and Management', when an auditor identifies a deficiency in internal control, he must further determine whether it constitutes 'significant deficiencies'.

6 3bStep1

-> Following matters have to be considered while determining significant deficiency -

3 3bStep2

(a) Ability of the deficiency to give rise to misstatements in the FS.

(b) Volume of transactions subject to the internal control.

(c) The significance of the <sup>materiality</sup> elements of financial statements exposed to such deficiencies.

(d) the susceptibility of items exposed to such deficiency to loss or misappropriation.

(e) when the deficiency is in a control concerned with making of 'significant judgements' and



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estimates.

(f) When deficiency is related to requirements prescribed by law or regulation.

The above matters must be considered by the auditor as per SA 265.

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25			
Q3		Q3(c)	
		(Clause (1), Part (2), Second Schedule of Chartered Accountants Act, 1949 states that -	
3c		A CA is deemed to be guilty of professional misconduct if he contravenes	
3cStep1		ny provisions of CA Act or regulations or guidelines issued by the Council from time to time.	
3cStep2		The Council has issued the guidelines regarding use of UDIN on all documents, whether signed manually or digitally, even if there is no specific field for mentioning the same.	
3cStep3		In the given case, Mr. Kushal signed GST Audit Reports, Tax Audit Reports etc. without generating UDIN and thereby, contravened the guidelines issued by Council.	
3cStep4		Conclusion: Mr. Kushal is guilty of professional misconduct under Clause (1), Part (2), Second Schedule.	



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Q4(a)

4

4a

CA Jazz

As per SA 250 'Consideration of Laws and Regulations in an audit of financial statements'

the management can implement the following policies and procedures that can assist them to prevent and detect non-compliance with laws & regulations -

1

4aStep5

(a) Maintenance of registers to include a list of all laws and regulations applicable to the entity.

1

4aStep1

(b) Continuously monitoring any changes or updates in such laws

1

4aStep2

(c) Creating of an environment requiring strict adherence to laws or regulations.

1

4aStep3

(d) Co-ordination with internal or external counsel to identify any non-compliance with laws.

0

4aStep4

(e) Tracking the 'payment' and 'due dates' of deposit of statutory dues.

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Addl. Book No. .... 1 .....

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ADDL BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS  
ADDITIONAL ANSWER BOOK

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Q4(a)

(b) Periodic reviews by internal or external persons to identify non-compliances.

(g) Monitoring continuously the operating effectiveness of controls over matters related to laws & regulations.

Thus, the above policies may be implemented to prevent and detect non-compliance with laws & regulations.

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2

@4(b)

3 4b As per Section 129(3) of Companies Act, 2013 states that an entity that has any subsidiaries, associates or joint ventures must prepare consolidated financial statements.

→ In order to verify the completeness of information included in CFS, the auditor must -

(i) Obtain a list of all subsidiaries / components included in the CFS

1 4bStep1 (ii) Obtain an understanding of the procedures adopted by management to identify all components.

1 4bStep2 (iii) Review the working papers of prior years to determine whether there have been any changes & make suitable inquiries.

1 4bStep3 (iv) Obtain a list of all new investments made by the parent during the year.

(v) Obtain understanding of new agreements.

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3

or joint ventures entered during the period.

(vi) Examine various related party transactions entered during the year to determine whether any control/significant influence exists.

(vii) Obtain a written representation from the management that all components known and identified have been disclosed to the auditor and reported in the FS.

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8 Q4

0400  
- As per Section 143(ii) u.w [Para 3 (xiii)] of CARO 2016, the auditor is required to report whether -

1 4c

(a) Related party transactions entered during the year are in compliance of Section 177 and Section 188 of Companies Act, 2013 &

1 4cStep1

Whether adequate disclosures as required by financial reporting framework have been given.

- As per Ind AS 24 / AS-18, the company must give adequate disclosure in notes regarding related party transactions and must also clearly state the terms on which the transaction is conducted. [including any transaction conducted at higher or lower than arm's length price]

6 4cStep2

In the given case, expenses were paid to a firm in which director of company was managing partner (i.e. related parties) at consideration higher than arm's length price. [No separate disclosure has been made in notes.]

6 4cStep3

Conclusion: The auditor must highlight the matter of non-disclosure as per FRF under clause (xiii) of Para 3 of CARO 2016.





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### Result Overview

Awarded Marks: 50

Max Marks:70

NA Not Attempted

Optional

Marked

Q1\_Compulsary (Score: 13/14 )

Question No	Awarded Marks	Maximum Marks	Status
Q1	13	14	M
1a	4	5	M
1b	5	5	M
1c	4	4	M

Q2\_Q6 (Score: 37/56 )

Question No	Awarded Marks	Maximum Marks	Status
Q2	11	14	M
2a	4	5	M
2b	5	5	M
2c	2	4	M
Q3	8	14	M
3a	2	5	M
3b	3	5	M
3c	3	4	M
Q4	8	14	M
4a	4	5	M
4b	3	5	M
4c	1	4	M
Q5	10	14	M
5a	2	5	M
5b	5	5	M
5c	3	4	M

Q6	0	14	0
6a	0	5	0
6b	0	5	0
6c	0	4	0

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