

**AUE2601**

May/June 2019

**Auditing Theory and Practice**

Duration : 2 Hours

100 Marks

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**EXAMINATION PANEL AS APPOINTED BY THE DEPARTMENT.**


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Use of a non-programmable pocket calculator is permissible.

Closed book examination.

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**THIS PAPER CONSISTS OF SEVEN (7) PAGES.**

This paper consists of the following questions and main topics:

<b>QUESTION</b>	<b>MAIN TOPICS</b>	<b>MARKS</b>
1.	The audit process and types of auditors	14
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3.	Risk assessment	17
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**100****NOTE**

The main objective of the examination is to test a candidate's knowledge of and ability to apply the study material, although the examiners will also take into account the candidate's ability to organise and present that knowledge in writing and according to an acceptable standard.

[TURN OVER]

# Paper 8 Auditing Hkiaat

**L Darling-Hammond**



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