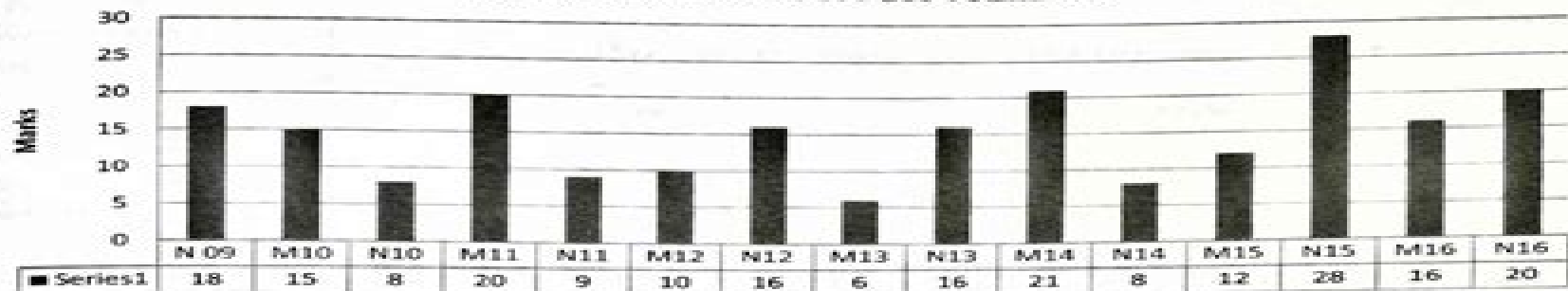


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| Attempt | Q. No. | Questions  | Marks | Suggested Answer             |
|---------|--------|--|-------|------------------------------|
| N-09    | 2(a)*  | Comment on the following situation: XYZ Ltd. Co. gave a donation of Rs.50,000 each to a Charitable Society running a school and a trust set up for the service of Blind during financial year ending on 31st March, 2009. The average net profits of the company for the last three years were 15 lakhs.   | 8     | Refer Answer of Q. No. 13    |
|         | 7(b)   | Goods sent out on Sale or Return Basis.  | 5     | Refer Answer of Q. No. 25(e) |
|         | 8(b)   | Cut Off Arrangements   | 5     | Refer Answer of Q. No. 26    |
| M-10    | 3*     | A trader is worried that inspite of substantial increase in sales compared to earlier year, there is considerable fall in Gross Profit after satisfying himself that sales and expenses are correctly recorded and that the valuation of inventories is on consistent basis, he wants to ensure that purchases have been truthfully recorded. How will you proceed with this assignment? | 10    | Refer Answer of Q. No. 24A   |
|         | 7(b)*  | How would you vouch/verify the following: Receipt of Capital subsidy.  | 5     | Refer Answer of Q. No. 17(a) |
| N-10    | 4(c)   | Write short note on: Verification of credit sales.   | 4     | Refer Answer of Q. No. 25(a) |
|         | 7(a)   | What points shall an auditor keep in mind while auditing an account of Bought Ledger having a debit balance?   | 4     | Refer Answer of Q. No. 30    |
| M-11    | 2(b)   | List out some examples of fraud that can be done by ledger keeper in Bought ledger and sales ledger.   | 8     | Refer Answer of Q. No. 28    |

# **Ipcc Audit Practice Manual**

**CA Madhukar Hiregange, Shri B.S.V.  
Murthy, CA Mahadev. R, CA Ravi Kumar  
Somani**

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