

**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
2.	Engagement letter and materiality	15
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4.	Audit documentation and assertions	12
5.	Internal controls	13
6.	SAICA Code of Professional Conduct	9
7.	Public interest score and types of assurance engagements	20

**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

**SB Merriam**



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## **Paper 8 Auditing Hkiaat** Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has become more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such could be the essence of the book **Paper 8 Auditing Hkiaat**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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