

(b) Fill in the blanks :—

- Capital Work In Progress is treated as _____ asset.
- In Common Size income statement _____ is taken as 100.
- Total of Cost of Goods Sold and Operating expenses is known as _____ Cost.
- Total of net profit and _____ items debited to P & L Account is known as Cash Profit.
- In Capital Budgeting _____ period is usually expressed in years.
- As per MIS tactical decisions are taken by _____ level managers.
- Undistributed profits are called as _____.
- Standard Current Ratio is _____.

3. The following balances appear in the books of Shyam Ltd. for the year ended 31st March, 2013. You are required to prepare the Balance Sheet in Vertical Form :— 16

Particulars	₹	Particulars	₹
Calls in Arrears	20,000	Cash in Hand	34,000
Furniture	64,000	Equity Share Capital	4,00,000
Closing Stock	3,20,000	Preference Share Capital	1,00,000
Provision for Bad Debts	10,000	General Reserve	1,00,000
Plant and Machinery	1,60,000	Long Term Loans	1,20,000
Bills Receivable	52,000	Investments	80,000
Sundry Creditors	2,52,000	Bills Payable	42,800
Bank Balance	80,000	Profit and Loss Account (Cr)	3,70,400
Preliminary Expenses	20,000	Sundry Debtors	2,00,000
Goodwill	80,000	Land and Building	3,40,000
Liability for Expenses	4,800	Capital Reserve	26,000
8% Debentures	50,000	Prepaid Expenses	11,000
Provision for Tax	10,000	Proposed Dividend	20,000
Advance Tax	15,000	Marketable Investments	20,000
Unsecured Loans	10,000	Vehicle	20,000

4. From the following information prepare Trend Revenue Statement of Rami Limited after arranging in Vertical Form. Ignore decimals. 16

Particulars	31st March 11 ₹	31st March, 12 ₹	31st March, 13 ₹
Sales	10,00,000	12,00,000	15,00,000
Opening Stock	18,000	20,000	30,000
Purchases	4,50,000	3,50,000	3,00,000
Direct Wages	30,000	25,000	28,000
Direct Expenses	7,000	6,500	7,500
Administration Expenses	38,000	36,000	34,000
Selling and Distribution Expenses	20,000	25,000	30,000
Debenture Interest	5,000	5,000	5,000
Other Finance Expenses	6,000	5,000	5,000
Interest Received	4,000	6,000	4,000
Closing Stock	?	?	40,000
Provision for Tax	50%	40%	40%

Tybcom Auditing Notes

David Baud



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emphasise critical areas of the syllabus drawing attention to high priority topics that require deeper understanding for exam preparation The contents of the book are as follows Quality Control QC General Auditing Principles Auditor Responsibilities Audit Planning Strategy and Execution Materiality Risk Assessment and Internal Group Audit Evidence Completion and Review Reporting Specialised Areas Related Services Review of Financial Information Prospective Financial Information and Other Assurance Services Digital Auditing and Assurance Group Audit Audit of Banks Audit of NBFC Audit of Public Sector Undertakings Internal Audit Investigation Due Diligence and Forensic Accounting SDG and ESG Assurance Professional Ethics and Liabilities of Auditors The structure of the book is as follows Modular Approach Content is divided into well defined modules making it easier for students to navigate and prioritise key topics Case based Learning Incorporates case studies and examples to illustrate practical applications of auditing concepts Exam ready Content Summarised points flowcharts and MCQs ensure a thorough understanding and quick recall during exam revision

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the grommet was in almost perfect shape it was only pure luck i thought of looking inside it to

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