

1. Comment on the following in relation to SAs:

Auditor shall establish an overall strategy that sets the scope, timing and directions of the audit, and that guides the development of the audit plan.”

2. Write a short note on Audit Planning & Materiality

3. Despite of several disadvantages, audit programme is required to start an audit

4. Write short notes on the following: Disadvantages of the use of an audit programme.

5. Explain concept of materiality and factors which act as guiding factors to this concept

6. Write a short note on Materiality and audit risk.

7. Write a short note on performance materiality.

8. Write a short note on Benchmark.

9. “Planning is not a discrete phase of an audit, but rather a continual and iterative process”. Discuss.

10. How do auditor obtain Knowledge of the Client’s Business as per SA 315