

Chapter - 5 " Audit of Items of F.S."

⑦ Audit of Trade Receivable:

(i) Essential features of J.C. w.r.t. Trade Receivable: Learning + Noting - H.W.
(4-5 Points)

(ii) Assertions to be Examined:

(a) <u>Existence:</u>	<u>A.P.</u>
(b) <u>Completeness:</u>	
(c) <u>Valuation:</u>	
(d) <u>Presentation and disclosure:</u>	

(iii) Analytical Review Procedures for Obtaining Evidences w.r.t. Various assertions:
(Learning + Noting - H.W.)

⑧ Audit of Cash and Cash Equivalent