

**Contents to Scanner** \_\_\_\_\_  
**Paper - 12** \_\_\_\_\_ **Company Accounts and Audit**

---

⇒	Syllabus	12.1
⇒	Examination Trend Analysis	12.5
⇒	Line Chart Showing Relative Importance of Chapters	12.10
⇒	Frequency Table Showing Distribution of Marks	12.11
⇒	Frequency Table Showing Marks of Compulsory Questions	12.12
⇒	Legends for the Graphs	12.13
<b>Section A : Accounts of Joint Stock Companies</b>		
1.	Accounting of Shares and Debentures	12.15
2.	Presentation of Financial Statements	12.81
3.	Cash Flow Statement	12.131
4A.	Accounts of Banking Company	12.168
4B.	Accounts of Electricity Company	12.187
4C.	Accounts of Insurance Company	12.206
5.	Accounting Standards	12.229
5A.	Objective Questions	12.271

<b>Section B : Auditing</b>		
6.	Auditing Concepts	12.297
7.	Types of Audit	12.306
8.	Audit Engagement, Programme, Working Papers	12.321
9.	Internal Check, Internal Control and Internal Audit	12.343
10.	Vouching and Verification	12.364
11.	Company Auditor	12.373
12.	Cost Audit and Secretarial Audit	12.398
13.	Audit Report	12.411
14.	Miscellaneous Audit	12.441
15.	Objective Questions	12.473
→	Question Paper of December, 2021	12.492