



ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS EXAMINATIONS

LICENTIATE LEVEL

L4: AUDITING

SERIES: DECEMBER 2012

TOTAL MARKS – 100 TIME ALLOWED: THREE (3) HOURS

INSTRUCTIONS TO CANDIDATES

1. You have fifteen (15) minutes reading time. Use it to study the examination paper carefully so that you understand what to do in each question. You will be told when to start writing.
2. This paper is divided into TWO sections:
Section A: Two (2) Compulsory Questions.
Section B: Three (3) Optional Questions. Attempt any Two (2).
3. Enter your student number and your National Registration Card number on the front of the answer booklet. Your name must NOT appear anywhere on your answer booklet.
4. Do NOT write in pencil (except for graphs and diagrams).
5. The marks shown against the requirement(s) for each question should be taken as an indication of the expected length and depth of the answer.
6. All workings must be done in the answer booklet.
7. Present legible and tidy work.
8. Graph paper (if required) is provided at the end of the answer booklet.

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web freundschaftsbändern sind nicht nur bei kindern äußerst beliebt auch erwachsene tragen die knotenbänder inzwischen gerne am handgelenk die selbst geknüpften armbänder