



UPSC EPFO 2025 APFC & EO/AO Auditing Questions

Auditing

Q1. Which one of the following statements about audit documentation is not correct ?

- A. Audit documentation includes audit programmes.
- B. Audit file and audit documentation are the same.
- C. Audit documentation includes summaries of significant matters.
- D. Audit documentation may be recorded on paper or electronic or any other media.

Q2. In the context of auditing, the primary objective of vouching is :

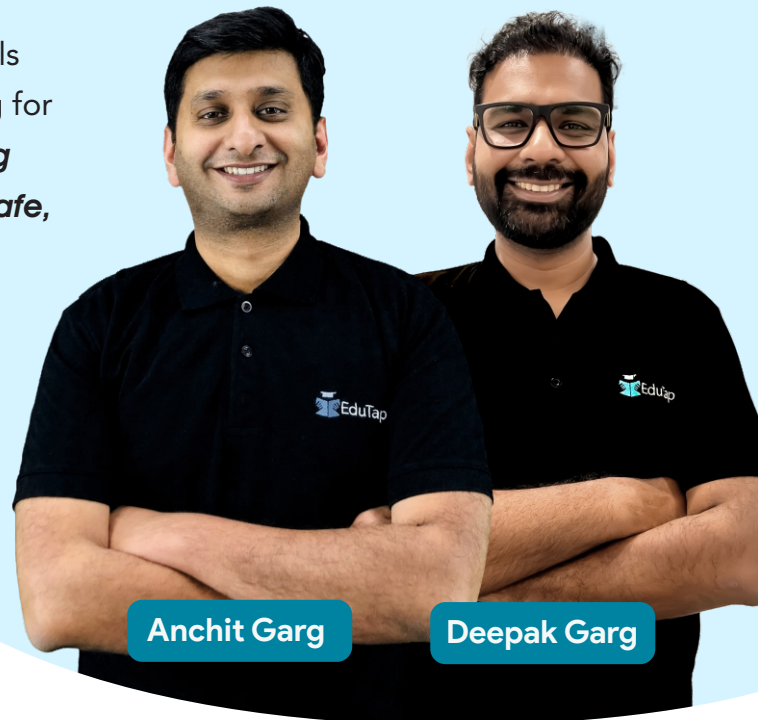
- A. To detect errors in financial statements
- B. To evaluate internal controls
- C. To verify the authenticity of transactions
- D. To assess management performance

Q3. Which one of the following is not the objective of verification in auditing ?

- A. Checking the historical accuracy of accounts
- B. Verification of the existence of the assets
- C. Verification of the valuation of the assets
- D. Verification of the authority of the acquisition of the assets

About Us

We are a passionate team of experienced professionals who understand the challenges of aspirants preparing for government jobs. Our vision is to *"create a nurturing ecosystem for the aspirants so that they can feel safe, guided, and mentored."*



Anchit Garg

Deepak Garg

Our Mission

At EduTap, our mission is to empower students to reach their full potential by providing comprehensive guidance, expert mentorship, and a supportive community. Since our start in 2016, we've grown into a trusted platform for aspirants, delivering exceptional results in government recruitment exams and certifications year after year.

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Our courses offer a **comprehensive curriculum** that covers all aspects of the exam, from theoretical knowledge to practical application.



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