

# INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

## **PATTERN & STRUCTURE OF QUESTION PAPER STUDY SCHEME-2018 W.E.F., SEPTEMBER 2018**

### **COMPUTER BASED EXAMINATIONS [CBE]**

#### **STRATEGIC LEVEL-1 [SL1]**

#### **[S2] Audit & Assurance**

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
<b>Multiple Choice Questions (MCQs)</b>				<b>Total Time: 03 Hours</b>
A – D	100	30	Theoretical: 30 of 2 Marks each	
			Total Marks of MCQs = 60	
<b>Descriptive Questions</b>				
A – D	100	5-15	5-15 of 3-5 Marks each	
	100	–	Total Marks = 100	

#### **NOTE:**

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of MCQs and Descriptive Questions:** Number of questions/ their respective marks may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, application of laws/ standards, etc.
- (4) There will be no Extra Reading Time allowed in the paper.