



SINDHI COLLEGE

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(Recognised by Government of Karnataka, Permanently affiliated to
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ASSESSMENT BOOK

20 - 20

Student Name : B. Sway Vinay Kumar Reg. No. : C1817956

Class : B. Com Section : "C" Semester 6th Sem

Subject : INTERNATIONAL AUDITING AND ASSURANCE [IAA]

B. Sway Vinay Kumar

Signature of the Student

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2019 Question Paper.

Section A.

a. What is audit planning?

Ans. It means developing a general strategy & a detailed approach for the expected nature, timing & extent of the audit.

b. What is meant by External Audit?

Ans. It is the stage of an audit during which the auditor notifies the client that he has accepted the audit work & clarifies the understanding of the audit purpose & scope.

c. What are the types of Assurance Engagement?

Ans. It means an engagement in which a practitioner expresses a conclusion designed to enhance the degree of confidence of the intended users about the outcome of the evaluation of a subject matter.

d. Give examples for computer assisted audit tech.

Ans. Data queries
Sample extractions
Calculations.

c. What is audit materiality level?

Ans. Is a concept within auditing & accounting relating to the importance of an account-transaction

f. What is audit documentation?

Ans. Is one of the international standards on auditing. It comes to direct the documentation of working paper in order to assist the audit planning & performance the supervision & review of the audit work.

Section - B

Explain the contents of Engagement Letters?

To audit financial statement -
Mgt. responsibility for the financial statements as described in ISA 200

Applicable financial reporting framework
Including reference to applicable legislation, regulations of professional bodies
The form of any reports
Unrestricted access to whatever records, documentation & other information requested in connection with the audit.

3. Explain the limitations of outsourcing?
Ans: Pressure on the independence of the outsourced functions
1. Risk of lack of knowledge & understanding of organization's objectives
 2. The decision may be based on cost with the effectiveness of the functions being reduced.
 3. Flexibility & availability may not be as high as with an in house function
 4. Lack of control
 5. Risk of blurring of roles between internal & external audit.

4. Explain the components of Audit Risk?
Ans: Inherent Risk - is the risk of a material misstatement in the financial statements arising due to errors or omission as a result of factors other than failure of controls.

2. Control Risk :- is the risk of a material misstatement in the financial statements arising due to absence or failure in the operating of relevant controls of the entity.

3. Detection Risk :- Is the risk that the auditor fail to detect a material misstatement in the financial statements.

Section - C

Q. Explain the role & Structure of Audit Committee?

Ans. Role of Audit Committee:-

- a. The recommendations for appointment
- b. Review & monitor the performance of audit.
- c. Examination of financial statement.
- d. Approval for any subsequent modification
- e. Securing of inter-corporate
- f. Valuations of undertakings whenever necessary
- g. Evaluation of internal financial controls
- h. Monitoring the end use of funds raised

- Structure of Audit Committee:-

- a. Made up of at least three directors
- b. Must be appointed by Board
- c. Members must be independent directors
- d. There is at least one member possessing sufficient knowledge & experience to review the reliability of the budget & financial statement.

Q. Explain the elements of an Assurance Engagement

Ans. Engagement as an assurance engagement

- a. There three parties involved:
 - 1. The practitioners [reviewers of info]
 - 2. The intended users
 - 3. The responsible party.

5. Explain the audit procedure to obtain audit evidence

- Ans a. Inspections: Involves examining records whether internal or external in paper form electronic form or other media examining an asset or records & documents provides audit evidence of varying degrees.
- b. Observations: Consists of looking at a process being performed by others can provide audit evidence about the performance of a process or procedure but the evidence is limited.
- c. Inquiry: Consists of seeking info from knowledgeable persons in financial roles within the company or outside the company.
- d. Confirmation: Response represents a particular form of audit evidence obtained by the auditor from a third party in accordance with PCAOB.
- e. Recalculation: Consists of checking the mathematical accuracy of documents or records.
- f. Reperformance: Involves the independent execution of procedures or controls that were originally performed by company personnel.

- b. The subject matter under scrutiny
- c. Suitable criteria against which to judge the reliability & accuracy of the subject matter
- d. Sufficient appropriate evidence to substantiate an opinion
- e. A written report in an appropriate form.

Q. Explain the problems associated with the audit & review of accounting estimates & control environment of small entities?

Ans a. Accounting estimate :- Is an approximation of a monetary amount in the absence of a precise measurement.

b. Auditor's point estimate :- Is the amount obtained from audit evidence used to evaluate relevant financial statement.

c. Estimation uncertainty :- The susceptibility of an accounting estimate & related disclosures to the likelihood of misstatement.

d. Management bias :- Lack of unbiased objectivity in the preparation & fair presentation of financial info.

e. Management's point estimate :- Management's determination of amounts for recognition or disclosure as accounting estimates.

Q. Describe the content & objectives of control procedure
a. Non-current assets & the cash system.

- > Opening Bal: Verify by reference to previous year's bal. sheet & audit files
- > Acquisition :-
 - o Vouch the cost of acquisition with documentary
 - o Vouch the authority for the acq. with relevant documents
- > Disposal :-
 - o Vouch the authority for disposal
 - o Examined documentation
 - o Verify reasonableness of the disposal proceeds
 - o Verify reasonableness of scrapping of non-current
 - o Accounting policy notes
- > Depreciation :-
 - o Vouch authorization of depreciation policy
 - o Examined adequacy & appropriateness of p
 - o Investigate revaluations
 - o Check calculations
- > Internal Control :-
 - o Purchase, disposal
 - o Accounting & maintenance
- > Existence & ownership :-
 - o Physical inspection of the existence of
 - o External valuations

2018 Question Paper

Section - A

Q. What is meant by audit framework?

Ans. It identifies both good practice & where practice needs to improve through a systematic approach to sampling files and it provides senior management with assurance as to the quality of our work.

Q. What is meant by internal audit?

Ans. Is an independent objective assurance & consulting activity designed to add value & improve an organization's operations.

Q. What is audit materiality?

Ans. Repeated in 2019 Question Paper.

Q. What is meant by audit letter?

Ans. Refers to annual summary of the audit & inspection work undertaken by the external auditors.

Q. What is out sourcing?

Ans. Outsourcing is the practice of where an independent third-party firm affords an organization numerous benefits over maintaining an employees.

Q. Who is a Director?

Ans. Is a person from a group of managers who lead a particular area of a company.

Section - B:

Q. Explain the role of external & internal audit.

Ans. Role of Internal audit:-

- a. Verify the existence of assets & recommend proper safeguards for their protection
- b. Evaluate the adequacy of the system
- c. Recommend improvements in controls
- d. Assess compliance with policies & procedures sound business practices
- e. Assess compliance with state & federal law
- f. Investigate reported occurrences of fraud.

Q. Explain the contents of engagement letter.

Ans. Repeated in 2019 Question Paper.

Q. Define Control Procedures write a brief note on control procedures.

Ans. Step 1:- Identify the assertions tested

o Completeness

o Occurrence

o Valuation & allocation

o Classification & understandability

o Accuracy

- Rights & Obligations
- Existence
- Cutoff

→ Step 2: Identify the audit Procedure

- Analytical procedures
- Risk assessment
- Substantive testing
- Overall conclusion
- Understanding the business
- Entity communications
- Inspection
- Observation
- Recalculation
- Re-performance

→ Step 3: Procedure to writing down the audit

- write it clearly
- Write down the reason for performing the audit procedure
- Use audit terminology

Q. Explain the circumstances when written representation can be obtained in audit.

Ans Repeated in 2019 question paper.

Section - C

Q. Explain the elements of an "Assurance Engagement".

Ans. Repeated in 2019 question paper.

Q. Compute the inter-pret key ratios used in analytical procedures of auditing?

Ans. Ratio analysis is used to evaluate various aspects of a company's operating & financial performance such as its efficiency, liquidity, profitability & solvency & financial performance such as its efficiency over time is studied to check whether they are improving or deteriorating.

Q. Explain audit techniques to not for profit organizations.

Ans - Evaluates Risk :- Usually risks off an audit by evaluating a non-profit. Inherent risk the risk that employees are misstating financial information. Non-profit that pay low wages may have trouble attracting qualified accountants.

- Test controls :- Also base the amount of testing procedures on the quality of internal controls.

Perfrom Testing - Typically test a variety of accounts & transactions. Auditors should check to see if the non-profit has adequate supporting documentation & determine the correct timing of revenue recognition for grants

Report Results:- An adequate no of manad & accounts, auditors compile their findings into an audit report.

Q. Explain the purpose, procedure & reliability of written representations in international auditing?

Ans Purpose :-

- i. To obtain representations that management & those charged with governance, have fulfilled their responsibility
- ii. Preparing the financial statements of accounts with an applicable financial framework
- iii. Providing the auditors with all relevant info
- iv. Reconciling all transactions & reflecting them in financial statements
- v. To support other audit evidence relevant to the financial statement if determined

The preparation & fair presentation of the financial statements in accordance with the information provided & completeness of transactions.

- **Reliability**: Are internal sources of evidence & are therefore subject to bias & tend to focus on contentious areas of the financial statements. They are therefore probably unreliable forms of audit evidence. ISA 580 also clearly states that written representations should only be sought to support other audit evidence.
 - inconsistencies with other forms.
 - concerns about the competence

- Fraud
- Laws & Regulations
- Unannounced misstatements
- Litigation & claims
- Estimates
- Related party transactions
- Subsequent events

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ASSESSMENT BOOK

2020 - 2021

Student Name : Shreya Sidhar Reg. No. : _____

Class : BBA Regular Section : _____ Semester 1st Semester

Subject : English

Shreya

Signature of the Student

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Assignments

QUESTION AND ANSWER

1] How did Delia remonstrate for Joe's refusal to send her to job?

Ans. 'A Service of Love' by O Henry is a short story which shows us that when two persons are deeply in love with each other, they can sacrifice their ambition for the sake of each other. O Henry ^{introduces} the story with the premise that "WHEN ONE LOVES ONE'S ART NO SERVICE SEEMS TOO HARD".

The hero of the story Joe Larrabee is from a middle class family from Mid-west California. He was an artist. The heroine of the story Delia Caruthers is from a village in the south of New York. She is a gifted pianist. Joe moved to New York at the age of twenty to study art. Delia also moved to New York to join an art school there. Joe and Delia met each other in an atelier. They fell in love with each other and got married soon. The newly married couple started house keeping in a tiny lonesome flat. Joe Caruthers enrolls himself in an expensive painting class of the famous Magister, a music

Scholar. Delia studies under Rosenstock, a famous and a failed pianist. Both of them loved their art very much and were very compassionate toward it. Joe's ambition was to paint pictures that old, rich men would compete among themselves to have the privilege to acquire his paintings. Delia dreamt of becoming of much sought after orchestra pianist. She longs to achieve fame that gives her liberty to decline to play with less famous orchestras. Everything was going very well, until they came to know that they ran out of money. They found it difficult to pay for their art classes. So, Delia decides to give piano lessons to keep the fire in their hearth burning. Joe was distraught. He doesn't want her to abandon her classes and work. Joe tries to convince Delia, that he would quit his art lessons and find some work. But, Delia disagrees and convinces Joe that when she'll have enough money in her hand, she'll continue her piano classes. Joe reluctantly agrees.

2. In the first week of the job how much did they earn? And how did they defend themselves fabricating stories about their job?

Ans. Joe Larabee and Delia Caruthers fell in love with each other and got married soon.

They started housekeeping in a tiny lonesome flat. Joe Larrabee enrolls himself in an expensive painting classes of the famous magester and Delia studied under Rosenstock, a famous and a failed pianist. Both of them loved their art very much and were very dedicated towards it. Everything was going very well, untill they ran out of money. They did not have money to pay for the art classes. Delia decides to give piano lessons to earn some money. But Joe denies ~~to~~ for Delia's decision. She somehow convinces him. One day she came home excited and tells Joe that she found a pupil and her name was Clementina, daughter to general A. B. Pinkney who lived in the seventy first street. Delia was ~~to~~ teach her for three day in a week for five dollars for each lesson. At the end of first week Delia places her three five dollars bills on the dining table proudly. Joe also takes out eighteen dollars from his pocket and lays behind Delia's earnings and explains her that he sold his water colour painting to a man from Peoria. At the end of the week both had earned eighteen dollars and fifteen dollars. Delia looked very tired and explains that Clementina doesn't practise enough and she had to teach her the same thing often. Joe describes the man from Peoria as a fat man with a woollen muffler and a quill toothpick. He saw the painting displayed in Tinkle's window and

Thought that it was a windmill. He had even ordered oil sketch of the sackawanna freight depot.

3] What made Rama frustrated? How did Ashok try to pacify her?

Ans: Rama's frustration started with the arrival of her mother-in-law, Savitri. The relationship between the daughter-in-law and mother-in-law was "cold at best and hostile at worst". Both resented each other. Both Rama and Ashoke were working couple. Rama was a teacher. They had a four-year old son, Vijay. The house-maid looked after Vijay when they were at work. A few days ago, their house-maid had quit in a huff because Rama had declined to give her a week's holiday for Pongal festival. They were yet to find another house-maid. Rama thought it was not prudent to depend on her mother-in-law to look after Vijay, because Savitri was old and she did not want to burden her to look after Vijay.

Rama had to invariably balance between house-hold work and her teaching job. Moreover Rama's request for a week's leave was rejected.

That day Ashoke sitting in the livingroom

and reading the newspaper. Rama came and slammed a cup of coffee on the table beside him. Sensing her anger and frustration, Ashok tried to calm down Rama saying that they will eventually find a solution for their placement.

4] Compare the attitude of Rama and Ashoke towards people like Santhoshi.

Ans.

The Srinivasan household was in a dire need of a house-maid because their house-maid for years had quit in a huff because Rama Srinivasan had refused to give her a week's holiday for Pongal festival. Rama also worked as a teacher and her request for leave had also been rejected. So Rama was frustrated and there was a hostile environment in the household. That morning Rama and Ashoke were on a heated argument when the door-bell of their flat rang. Rama opened the door and was taken aback. She was astounded to see a huge tall lady with muscular build, dressed clumsily in a saree. Rama realized that the person was an eunuch. Rama had seen many eunuchs begging on the streets at traffic junctions. She wondered if they had become bold enough to come to beg at home. At first she was alarmed and thought that it was better to be cautious than express her annoyance. So she closed the doors just enough to engage the safety chain

lock reserved asked the eunuch what she wanted. The eunuch answered in a manly voice and said that she came to know that they were in need of a house-maid. Rama did not know how to respond. She asked her to wait and closed the door. Rama told Ashoke that there was an eunuch at the door asking if they were ready to hire her as house-maid. Ashoke was surprised after hearing that. He grew suspicious and wondered how the security guard allowed her in. Rama was pained when Ashoke called the eunuch a 'creature'. Ashoke told Rama to give her some money and a saree and get rid of her. When Rama offered her money and saree she refused to take it. When the eunuch narrated her story of life, Rama felt pity on her and thought to give an opportunity to prove herself. But Ashoke was unsure whether it was safe to leave their four-year old son alone in her care. He feared the social stigma of hiring an eunuch as a house maid and thought it would be embarrassing. He was entirely against hiring her. Rama requested Ashoke to not call the eunuch a 'creature'. She tried to convince Ashoke. She tells that she can't even imagine the impact of their decision on their friends, family and society, she argued that it was prudent for educated people to take the first step in employing eunuchs.

5] How did Santoshi establish that she was badly in need of a job? Did she succeed in persuading Rama to offer a job to her?

Ans. An eunuch called Santoshi had come seeking employment as a house-maid at the srinivasan's house hold. Ashoke told Rama to give her some money and a saree to get rid to her. But Santoshi, politely refused Rama's offering. She asked Rama if they had already hired a maid. Rama could not lie, and told that they have not hired anyone yet. The eunuch was delighted when Rama wanted to know her name. She told that her name is Santoshi. She told that if human beings ~~more~~ fortunate than the eunuchs continue to fear, hate or pity them, then the eunuchs would remain in the fringes of the mainstream society forever. Santoshi narrated the story of her life. She was born as a boy in a poor family. When she was two years old, her father was killed in a drunken brawl. Taking advantage of situation some miscreants castrated her and forced to beg for them. She & her friends have started social work where they tried to protect the poor slum children from the same fate. They wanted to seek a steady income because begging was not enough. She prayed Rama to help them.

Santoshi thus established that she was badly in need of a job & effectively persuaded Rama

to offer her a job.

6] How did the ancient writers extol the beauty of youth?

Ans. In the sonnet 106, the poet says that in the historical records, of the ancient writers had attempted to extol beauty. The ancient poets had captured the beauty of the lovely people of that age in their poems. The poets of yore had praised the beauty of ladies who were long dead and of handsome brave knights. The lyrical description of their beauty made the poems "beautiful old rhyme". The poet admits that in the ancient records, the poets had attempted a faithful description of beauty at its best. They had faithfully attempted to describe the beauty of the hand, foot, lips, eyes and brows of lovely & handsome people.

7] Why does the poet say he lacks words to describe the beauty of his friend?

Ans. The poet Shakespeare said that he read books written by ancient authors & poets. He read the descriptions of the fairest human beings. These descriptions make old rhymes in the chronicles beautiful. The poet read that the poets of yore praised dead ladies &

handsome knights by describing their hands, feet, lips, eyes and beards. In fact all their praises are prophecies i.e they are descriptions of his handsome friend in the present time which they had predicted foresaw; divined, imagined and inspired by the exquisite beauty of his handsome friend. Even in the present the poet is able to see the exquisite beauty of his handsome friend in reality he is not able to describe the beauty of his handsome friend due to the lack of praises, words to do justice to his friend's beauty adequately.

Q] How does a game get converted into a mimic warfare?
Ans: Most of the sports practised now-a-days have become extremely controversial. The players play to win, and the game is of no value unless they try very hard to win. When the games are played locally the spectators pick up teams to cheer & support. No feeling of local patriotism is involved and hence it is possible to play simply for a fun and exercise. But the game would become a war, if we feel that we will be disgraced if we lose. Sports has turned into a mimic-warfare - a war game with no guns - in the international arena. Not only the behaviour of the players but also the behaviour of the spectators changed significantly.

9] How does one see ill will and ugly rivalry in cricket and boxing?

Ans. Even the lazy game of cricket that requires grace rather than strength, thus caused a lot of ill-will. This can be proved when we consider the controversy over body-live bowling in 1921 match between Australia and England. Foot ball a game in which everyone gets hurt, is played uniquely by each nation. This seems unfair to the other nations and this makes it worse than other games. The worst of all stop sports in boxing, especially between two racial different boxers. The behaviour of the spectators is horrible but strange though it may seem, the behaviour of women among the spectators is worst.

10] How do spectators get involved in games?

Ans. The behaviour of the spectators during boxing matches is the most horrible sights in the world. A boxing audience is always disgusting, and the behaviour of the women in particular is more disgusting. In countries like India or Burma, it is necessary to have strong divisions of police to keep the crowd from invading the fields. The first football match played in Spain led to an uncontrollable riots when strong feelings of rivalry are aroused, the notion of playing the game according to the rules vanishes. People want to see one side on top and the other

side humiliated, and they forget that victory gained through cheating or through the intervention of the crowd is meaningless. Serious sport has nothing to do with fair play. It is bound up with hatred, jealousy, boastfulness, disregard of all rules and sadistic pleasure in witnessing violence, in other words it is war minus the shooting.

11] How does the short story depict the conflict between two different generations?

Ans: In the short story 'Marriage is a private affair' by Chinua Achebe depicts the conflict between two different generations. It focuses on the conflict between a father, Okeke and his son, Nnaemeka, who belongs to the Ibo community, one of Nigeria's largest ethnic groups. Nnaemeka moves to Lagos and there he falls in love with Nene Aking, a young woman who doesn't belong to Ibo community and decides to marry her. But his father doesn't agree for their marriage. Since his father is traditionalist and opposed for their marriage. Nnaemeka's father wanted him to marry Ugone, the eldest daughter of his neighbour. Nnaemeka was already in love with Nene and was engaged to her. He refuses to marry Ugone. Okeke asks Nnaemeka to cancel his engagement but he doesn't agree. Both of them remain stubborn on their decisions. Nnaemeka gets married to Nene but Okeke refuses to accept Nene as his daughter-in-law.

Okeke remains adamant even after eight years of his son's marriage.

10 marks questions

1] How did Delia and Joe confess? Was there any change in their love, after knowing that both had lied? Explain.

Ans

The next Saturday, Joe came home earlier than Delia. He places eighteen dollars, on the table. Later, Delia comes home with bandages on her right hand. When Joe was curious to know what had happened, she explained that Clementina, her pupil, had insisted that she cook and share a Welsh rabbit dish with her and had spilled the boiling hot dish on her hands and wrist. The general had applied soothing balm on them and bound her hands with the bandages. She confesses that her hands hurt badly even then.

Joe appears suspicious. He takes her hand tenderly and pulls some white strands from beneath the bandages. As she had seen the money on the table and asks him if had sold another painting that day. Joe tells her that he had sold another painting to that fat man from Peoria. The gentleman had even ordered another painting of a parkscape with the Hudson river in the backdrop.

Suddenly he changes the topic and asks her

at what time that afternoon had she burnt her hand. She replied, "Five o'clock. The iron - I mean the rabbit came off the fire about that time".

Joe, asks her to sit down, and gently asks her what she had been doing for the last two weeks. She looks at Joe lovingly and stubbornly tries to defend herself but breaks down into tears and confesses that she had lied and had been working at a laundry on twenty-fourth street.

Delia confesses that she failed to get any pupil to teach piano lessons so she made up the fictitious story. That afternoon, a girl in the laundry had unintentionally placed a hot iron on her hand. She begs, Joe not to be angry on her. She feared that Joe would abandon his art lessons and take up a job. Joe revealed that he wasn't suspicious until that night. He confesses that he had also been working as a mechanic at the same laundry as she did, for the past two weeks. That afternoon at five o'clock he had sent cotton waste & oil from the engine room for a girl working upstairs.

Joe then remembers the premise "When one loves one's art, no service seems -" Delia cuts him midway saying, "No, Just when one loves..." Their love for each other made them sacrifice their ambitions for the sake of each other.

2] 'True love shows way to the wandering barks like a light house'. How far is this statement true to the story? Elucidate.

Ans.

In the story 'A Service of Love' by O'Henry, Joe Larabee and Delia Carathus are aspiring artists. Joe aspires to become a famous painter & Delia aspires to become a famous pianist. They both met each other in attics and fell in love with each other. They got married and start housekeeping in a tiny lonesome flat in New York. Joe enrolls himself in a expensive painting class of the famous Magister. Delia studied under Rosenstock, a failed musician. Joe's ambition was to paint pictures that old, rich men would compete among themselves to acquire the painting. Delia also aspires to become a much sought pianist. The aspiring couple would go out to learn their art after having a light breakfast. They came back home & had long discussion about their aspirations. Everything was going fine until they ran out of money. Delia decides to give piano lessons, but Joe disagreed because he did not want her to leave her lessons and take up some job. Later she convinces Joe and told him that after getting two or more pupil she will continue her classes. She finds a pupil named Clementina, the daughter of General Pinkney. Next Saturday, Joe came home earlier than Delia. He places eighteen dollars, on

the table and washes his hands which were smeared with dark paint. Later, Delia comes home with bandages on her right hand. When Joe was curious to know what had happened, she explained that Clementina, her pupil, had insisted that she cook and share a Welsh rabbit dish with her and had spilled the boiling hot dish on her hands and wrist. The general had applied soothing balm on them and bound her hands with the bandages. She confesses that her hands hurt badly even then. Joe appears suspicious. He takes her hand tenderly & pulls some white strands from beneath the bandages. As she had seen the money on the table & asks him if he had sold another painting that day. Joe tells her that he had sold another painting to that fat man from Peoria. Suddenly he changes the topic and asks her at what time she burnt her hand. Delia replied "Five o'clock". Joe asks her to sit down, and gently asks her what she had been doing for the last two weeks. She looks at Joe lovingly and stubbornly tries to defend herself but breaks down into tears and confesses that she had lied and had been working at a laundry on twenty-fourth street. She confides that she failed to get pupils to teach piano lessons & taken up the job. She had made up the fictitious story of teaching Clementina and about the Welsh rabbit. That afternoon, a girl in the laundry had intentionally placed a hot iron on her hand. She begs Joe not to be angry with her. Joe reveals

get rid of her. But the eunuch refused to accept her offerings. When the eunuch narrated the story of her life, Rama was very moved at her plight and took pity on her and thought of giving the eunuch an opportunity to prove herself. But Ashoke was unsure whether it was safe to leave their 4-yr old son, Vijay, alone in her care. He feared the social stigma of hiring an eunuch as a house maid. Rama request Ashoke not to call the eunuch a 'creature' she tried to convince Ashoke by arguing that even regular domestic helps who are normal human beings also commit crimes.

But in the end when Santoshi proved that she is reliable and also an able guardian for Vijay they both accepted her as their house-maid.

5] How does the poet show his dissatisfaction about the poets of the past?

Ans. In the sonnet 106, the poet says that in the historical records the ancient writers had attempted to extol beauty. The ancient poets had captured the beauty of the lovely people of that age in their poems. The poets of yore had praised the beauty of ladies who were long dead and of handsome brave knights. The lyrical descriptions of their beauty made the poems "beautiful old rhyme". The poet admits that in the ancient records, the poets had attempted a faithful

description of beauty at its best. They had faithfully attempted to describe the beauty of the hand, foot, lips, eyes and brows of lovely and handsome people. In the lines "All their praises are but prophecies of this our time, all your prefiguring" Shakespeare denounces the descriptions of beauty by the ancient poet. He waves off their description as not such a great feat because their praises are but mere prophecies, prediction of future events. They merely 'prefigured', foresaw, and divined and were 'inspired' by the exquisite beauty of his friend even before he was born. They were able to describe beauty in its essence only when they divided the exquisite beauty of his handsome friend otherwise they had no talent to describe beauty on their own.

6] Comment on the 'time' motif employed in the sonnet. What exactly does "Chronicles of wasted time" mean?

Ans In Sonnet 106, Shakespeare refers to historical time in order to compare the beauty of his handsome friend to the descriptions of beauty in the ancient times. He admires their ability to describe beauty but contends that earlier writers described beauty by merely foreshadowing his handsome friend's beauty in the present time.

7] How do matches turn-out to be battle grounds, according to Orwell?

Ans. According to George Orwell matches turn out to be battle ground when nationalism is associated with sports.

In the essay 'The Sporting Spirit', George Orwell gives an account of the visit of the Dynamo foot ball team to show a connection with Anglo-Soviet relations. He draws out attention to the visit of the dynamo football team from Russia, by commenting on the private views of the English people regarding the just concluded sporting event. Orwell notes the fact that even newspapers failed to suppress the fact that at least two of the four matches generated a lot of animosity between the two teams. The animosity grew to such heights that in the Arsenal matches an English player & Russian player actually got into fisticuffs during the matches. There was also a disagreement about the composition of the players in the Arsenal team. The Russians had raised many questions about the composition of the Arsenal team and claimed that it was composed of an all-England players, but the British claimed it was only a league team.

There was a disagreement about the composition of the players in the Arsenal team. The Russians had raised many questions about the composition of the English team. The Britain claimed that it was