

SN-63

Total No. of Pages : 1

Seat No.	
----------	--

B.Com. (Part - III) (Semester - V)
Examination, December - 2019
ADVANCED ACCOUNTANCY (Auditing) (Paper - II)
Sub. Code : 51435

Day and Date : Thursday, 19 - 12 - 2019
Time : 3.00 p.m. to 5.00 p.m.

Total Marks : 40

- Instructions :
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.

Q1) Answer the following questions:

- a) What is vouching? What are the important points the auditor should look into when examining Vouchers? [8]
- b) Define the 'Audit' and state Necessity of audit. [8]

Q2) Answer the following questions (Any two)

- a) What is 'Investigation'? What are the objects of Investigation? [8]
- b) Explain any four points of distinction between verification and valuation. [8]
- c) What is Qualified Audit Report? Draft the specimen of Qualified Audit Report. [8]

Q3) Write short notes: (Any two)

- a) Objectives of internal check
- b) Advantages of continuous Audit
- c) Types of Error
- d) Distinguish between internal Audit and interim Audit.

○○○○

SUK-22180

SP – 63

Total No. of Pages : 1

Seat No.	
----------	--

B.Com. (Part - III) (Semester - V) Examination, April - 2019

ADVANCED ACCOUNTANCY (Paper - II)

Auditing

Sub. Code : 51435

Day and Date : Tuesday, 09 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

- Instructions : 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q1) Answer the following questions :

- a) Give the meaning and definition of Auditing. State the advantages of Auditing. [8]
- b) What do you mean by Continuous Audit? State the advantages and disadvantages of continuous audit. [8]

Q2) Attempt any two of the following (out of three) :

- a) State the difference between Internal Audit and Statutory Audit. [8]
- b) What are the special features of a Bank Audit? [8]
- c) What are the disqualifications of an auditor of a limited company? State the provisions regarding appointment of an auditor of a limited company. [8]

Q3) Write Short Notes (any two out of four) : [8]

- a) Contents and Advantages of Audit Note Book.
- b) Characteristics of a Good Internal Check System.
- c) The difference between Vouching and Verification.
- d) AAS1 and AAS2.
