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Roll No.

BCH-505(F2)

**B. COM. (HONS.) (FIFTH SEMESTER)
END SEMESTER**

EXAMINATION, Jan., 2023

AUDITING

Time : Three Hours

Maximum Marks : 100

- Note :** (i) All questions are compulsory.
(ii) Answer any *two* sub-questions among
(a), (b) and (c) in each main question.
(iii) Total marks in each main question are
twenty.
(iv) Each sub-question carries 10 marks.

1. (a) What do you mean by Auditing ? What are
the objectives of auditing ? (CO1)
- (b) Discuss the classifications of Audit. (CO1)
- (c) Define Internal Check. What are the
differences between Internal check and
Internal audit ? (CO1)

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2. (a) "Verification is something more than valuation of assets and liabilities." Explain. (CO2)
- (b) How will you verify land and building and debtors ? (CO2)
- (c) Briefly explain the general principles of Vouching. (CO2)
3. (a) What are the legal provisions for appointment of a company auditor ? (CO3)
- (b) What are the duties of a company auditor ? (CO3)
- (c) "An auditors report may be unqualified, qualified or adverse ? Discuss. (CO3)
4. (a) Write short notes on the following : (CO4)
- (i) Tax audit
- (ii) Management audit
- (b) Explain in detail any *two* of the following : (CO4)
- (i) Audit of Cinema Hall
- (ii) Audit of hospital
- (iii) Audit of Educational institution

(3)

- (c) What are the special features of Tax audit ? (CO4)
5. (a) "EDP auditing is similar to manual audit." Explain. (CO5)
- (b) What are the recent trends in auditing ? Discuss. (CO5)
- (c) What are the objectives and functions of the Auditing and Assurance Standards Board (AASB) ? (CO5)