

- Q.25 Explain the advantages of audit.
- Q.26 Explain the objective of internal control.
- Q.27 What is audit programme? Explain the essentials of good audit programme.
- Q.28 Explain the duty and responsibility of an auditor.
- Q.29 What is auditing? Explain its objective.
- Q.30 Explain the qualities of an auditor.
- Q.31 Explain the advantages of internal control.
- Q.32 Explain the various types of audit programme.
- Q.33 What is interim audit? Explain its advantages.
- Q.34 What is investigation? Explain its main features.
- Q.35 What is error? Explain various types of errors.

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

- Q.36 What is auditing? Explain the main characteristics and scope of auditing.
- Q.37 Explain in detail the procedure of verification of assets.
- Q.38 What is internal checking? Explain its advantages and disadvantages.

Note : Course Outcome (CO) mentioned in the question paper is for official purpose only.

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5th Sem / Branch : Office Management and Computer Application, Fin, Acc. & Aud.

Subject:- Auditing

Time : 3Hrs.

M.M. : 100

SECTION-A

Note: Multiple choice questions. All questions are compulsory (10x1=10)

- Q.1 A person appointed a check the accounts of parties is called
a) Leader b) Auditor
c) Director d) None of these
- Q.2 The errors of occurs in accounts because of careless of staff is known as
a) Official error b) Clerical error
c) Both d) None of these
- Q.3 Possibility fraud and error is reduced due to
a) Credit Negotiation b) Audit
c) Both A and B d) None of these

- Q.4 An examination of accounting record undertaken for special purpose is called
 a) Audit b) Negotiation
 c) Both A and B d) None of these
- Q.5 Auditing is originated after the company act 1913 in India (true/false)
- Q.6 Auditing is compulsory for
 a) Joint stock co. b) Sole trader
 c) Partnership d) All the above
- Q.7 Verification is based on
 a) Physical inspection
 b) Documentroy evidence
 c) Both A and B
 d) None of these
- Q.8 An Auditor should be
 a) Fearless b) Honest
 c) Both A and B d) None of these
- Q.9 Audit programme should be
 a) Written b) Verbal
 c) Brief d) None of these
- Q.10 Management audit is _____
 a) Compulsary b) Voluntary
 c) Both A and B d) None of these

SECTION-B

- Note:** Objective type questions. All questions are compulsory. (10x1=10)
- Q.11 Entering audit is conducted during the part of year (True/False)
- Q.12 What is periodical audit?
- Q.13 Define Vouching.
- Q.14 What is evidence?
- Q.15 The objective of internal audit is to fulfill the needs of management (true/false)
- Q.16 An auditing programme prepared according to standard format is known as (standard audit programme / trailer made audit programme)
- Q.17 What is audit note book?
- Q.18 Define internal control.
- Q.19 Define procedure of audit.
- Q.20 What is routine checking of audit?

SECTION-C

- Note:** Short answer type questions. Attempt any twelve questions out of fifteen questions. (12x5=60)
- Q.21 Explain the advantages routine checking.
- Q.22 Explain the function of an auditor.
- Q.23 Explain the importance of audit report.
- Q.24 Differentiate between periodical audit and continuos audit.