

Exam. Code : 108506

Subject Code : 2613

B.Com. Semester-VI

BCG-603 : AUDITING

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

1. Attempt any TEN questions; each carries 1 mark.
 - (a) Who is Auditor ?
 - (b) What is Vouching ?
 - (c) What is Internal Check ?
 - (d) Define Liabilities.
 - (e) Audit Committee.
 - (f) Limitations of Audit.
 - (g) Auditing Standards.
 - (h) Explain vouching of cash.
 - (i) What is Auditor's certificate ?
 - (j) Rights of auditor.
 - (k) Auditor's report.
 - (l) Difference between internal check and internal control.

SECTION—B

Note :- Attempt any **TWO** questions; each carries **20** marks.

2. Explain in detail internal check, internal audit and internal control.
3. Explain in detail auditing standards and techniques.
4. What are the limitations of audit ?
5. What are the different classifications of audit ?

SECTION—C

Note :- Attempt any **TWO** questions; each carries **20** marks.

6. Explain in detail audit procedure.
7. What are the rights and duties of an auditor ?
8. What are the contents and types of auditor's report ?
9. How vouching of trading transactions takes place ?