

Exam. Code : 108506

Subject Code : 2822

B.Com. Semester—VI

AUDITING

Paper—BCG : 603

Time Allowed—3 Hours] [Maximum Marks—50

SECTION—A

Note :- Attempt any ten questions ; each carries 1 mark.

1. (a) What is auditing ?
- (b) What is internal control ?
- (c) What is vouching ?
- (d) What is tax audit ?
- (e) Assets and liabilities
- (f) What are the objectives of auditing ?
- (g) Management audit
- (h) Who can become a company auditor ?
- (i) What is confidentiality in auditing ?
- (j) Explain Auditor certificate
- (k) What is negligence ?
- (l) What is cash book ?

SECTION—B

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

2. What is auditing ? What are the basic Principles of auditing ?
3. What is the difference between Internal check and Internal control ?
4. What are the fundamental principles of internal check ?
5. Explain the qualifications of a good auditor.

SECTION—C

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

6. Explain audit procedure.
7. What is vouching ? What is the difference between vouching and verification ?
8. Write a detail note on audit committee.
9. What are the recent trends in Auditing ?