

Exam. Code : 108506

Subject Code : 2882

B.Com. 6th Semester

AUDITING

Paper—BCG—603

Time Allowed—3 Hours] [Maximum Marks—50

SECTION—A

Note :— Attempt any **TEN** questions. Each question carries **1** mark.

1. (a) What is verification ?
- (b) What is internal audit ?
- (c) Auditor's certificate.
- (d) Limited Company.
- (e) Audit Committee.
- (f) What is vouching of Cash Book ?
- (g) What is audit planning ?
- (h) Independence of auditor.
- (i) What is the purpose of auditing ?
- (j) Rights of auditor.
- (k) Interim audit.
- (l) Difference between internal check and internal audit.

SECTION—B

Note :— Attempt any **TWO** questions. Each question carries **10** marks.

2. What are the different types of audit ?
3. Explain qualifications of a good auditor.
4. What is the need of internal audit ?
5. What are the different classifications of audit ?

SECTION—C

Note :— Attempt any **TWO** questions. Each question carries **10** marks.

6. How vouching of trading transactions takes place ?
7. Explain verification and valuation of asses and liabilities.
8. What are the duties and liabilities of an auditor ?
9. What are the recent trends in auditing ?