

B.Com. (Semester – VI) Examination, April/May 2019

ACCOUNTING

Major – 3 : Auditing – II (New Course)

Duration : 2 Hours

Max. Marks : 80

**Instructions :** 1) **All** questions are **compulsory**, however **internal** choice is available.

2) Answer sub-question in question no. 1 and 2 in **not** more than **100** words.

3) Answer question no. 3 to question no. 6 in **not** more than **400** words.

4) Figures to the **right** indicate **full** marks for respective question/sub-question.

1. Write Short notes on the following (**any four**) :

(4×4=16)

- Audit of depreciation under Companies Act, 2013.
- Role of Audit Committee.
- Notes v/s Qualification.
- Removal of an auditor before expiry of the term.
- Audit of hotels (any four points).
- Social Audit.

2. Write Short notes on the following (**any four**) :

(4×4=16)

- Appointment of first auditor of a company.
- Rights of a company auditor.
- Audit certificate v/s Audit report.
- Cost audit.
- Computer audit programmes.
- Government audit.

**SUB – 15**

3. A) Explain the qualifications and disqualifications of company auditor. 12  
OR  
B) Explain the duties of a company auditor.
4. A) Explain the special features of audit of co-operative societies. 12  
OR  
B) Explain the special features of audit of banking companies.
5. A) What is audit report ? Explain the different types of audit report. 12  
OR  
B) What is investigation ? Explain the general procedure for investigation.
6. A) Explain the special aspects of audit in a computerised audit environment. 12  
OR  
B) Explain the following :  
i) Management audit  
ii) Peer review.