

**Goa Vidyaprasarak Mandal's  
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND  
ECONOMICS, PONDA-GOA  
B.COM. CBCS (SEMESTER – V) EXAMINATION,  
AUGUST 2020  
ACCOUNTING MAJOR-II : AUDITING**

**Duration:- 2 hours**

**Marks: 30**

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Instructions : All questions compulsory however internal choice is available

Q.1 Answer **any FIVE** from the following: (5 x 2 = 10)

1. Any two points of distinction between Accounting and Auditing.
2. Explain the type of audits based on Scope
3. Mention any eight documents found in Permanent audit file
4. Scope of auditing
5. Audit note book
6. What is an audit plan?
7. Any two points of difference between internal check and internal audit
8. Any two objectives of vouching.

Q.2 Write short notes on **any FOUR** of the following: (4 x 5 = 20)

1. Merits and demerits of Audit programme
2. Types of audit report
3. Explain 'Direct confirmation' and 'Documentation' methods of obtaining evidence.
4. General procedure for Audit of Purchase
5. Ownership and confidentiality of working papers
6. Qualities of an auditor.

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