



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)

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

2. Write Short notes on the following (**any four**) : (4×4=16)

- a) Appointment of first auditor of a company.
- b) Rights of a company auditor.
- c) Audit certificate v/s Audit report.
- d) Cost audit.
- e) Computer audit programmes.
- f) Government audit.

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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.
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