

**Goa Vidyaprasarak Mandal's**  
**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS**  
**FARMAGUDI, PONDA- GOA**  
**B.COM. CBCS (SEMESTER-V) REGULAR EXAMINATION, NOVEMBER 2023**  
**DSE-2 - ACCOUNTING – AUDITING - I**

**Duration: 2 hours**

**Marks: 80**

**Instructions:** (i) *All Questions are compulsory, however internal choice is available.*  
(ii) *Answer sub-questions in Q.1 and Q.2 in not more than 100 word each.*  
(iii) *Answer Q. 3 to Q. 6 in not more than 400 words.*  
(iv) *Figure to the right indicate maximum marks to the question*

**Q.1) Answer ANY FOUR of the following: (4X4=16 Marks)**

- a) Evolution of audit
- b) Types of Audit reports
- c) Window dressing
- d) Internal audit Vs Internal Check
- e) Tax Audit
- f) Peer Review

**Q.2) Answer ANY FOUR of the following: (4X4=16 Marks)**

- a) Audit evidence and its reliability
- b) Audit sampling
- c) Auditing Vs Accounting
- d) Statutory auditor
- e) Forensic audit
- f) Methods of evaluating Internal Control System

**Q.3) Answer ANY ONE of the following:**

- a) What is audit? explain qualities of an auditor. (1X12 =12 Marks)

**OR**

- b) Explain classification of audit based on authority and time.

**Q.4) Answer ANY ONE of the following: (1X12 =12 Marks)**

- a) What is internal audit? Explain principles and objectives of internal audit.

**OR**

- b) Explain the objectives and procedures for evaluating internal control system.

**P.T.O.**

