## Goa Vidyaprasarak Mandal's GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS FARMAGUDI, PONDA – GOA

## B.COM. UGC-CCFUP (SEMESTER-III) REGULAR EXAMINATION OCTOBER/NOVEMBER 2024

## **COM-244 – INTRODUCTION TO AUDITING (THEORY)**

Time: 1 Hour		Marks: 20
<ul> <li>Q. 1 Answer following questions <ol> <li>Define Auditing.</li> <li>What is an error in terms of audit?</li> <li>List any two factors to be consider while developing an Audit.</li> <li>What is Audit Programme?</li> </ol> </li> </ul>	it plan.	x1=4 Marks) (BL1) (CO1) (BL1) (CO1) (BL1) (CO2) (BL1) (CO2)
Q.NO. 2 A) What is Statutory Audit?	(2 Marks)	(BL1) (CO1)
Q.NO. 2 B) List four sources of Audit evidence with examples.	(2 Marks)	(BL1) (CO3)
Q.NO. 3 A) Explain the planning step in Audit process in brief.	(2 Marks)	(BL2) (CO4)
Q.NO. 3 B) Explain any two qualities of an Auditor in brief.  OR	(2 Marks)	(BL2) (CO1)
Q.NO. 3 C) Explain any two basic principles governing an Audit in		(BL2) (CO1)
Q.NO. 4 A) How would you summarize the concept of Clean report	-	words. (BL2) (CO4)
Q.NO. 4 B) How would you compare Vouching with verification?  OR	(2 Marks)	(BL2) (CO3)
Q.NO. 4 C) Outline in brief the general considerations to be followed Nominal Accounts.		ng of (BL2) (CO3)
Q.NO. 5 A) Identify any four methods of obtaining data collection i	-	ess. (BL3) (CO3)
Q.NO. 5 B) What examples can you find to make an audit report qu  OR		(BL3) (CO4)
Q.NO. 5 C) How would you organise an Audit report if you were the		(BL3) (CO4)