

Sl. No. : 408

BCL 2401

No. of Printed Pages : 3

Following Paper ID and Roll No. to be filled in your Answer Book.

PAPER ID:29314	Roll No.																			
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B. Com. LLB (Integrated) Examination 2016-2017

(Fourth Semester)

AUDITING

Time : 3 Hours]

[Maximum Marks : 60

Note :—Attempt all questions.

SECTION – A

1. Attempt all parts of the following : $8 \times 1 = 8$

- (a) Define Auditing.
- (b) What is meant by internal check?
- (c) What is voucher?
- (d) What is audit Report?
- (e) Describe audit planning.
- (f) What is qualified report.
- (g) Define social audit.
- (h) What is surprise check?

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SECTION – B

2. Attempt any two parts of the following: 2 × 6 = 12

- (a) What are the aspects of Cost Audit?
- (b) Enumerate the main principles of auditing.
- (c) Draft a specimen audit report.
- (d) What are the techniques of audit?

SECTION – C

Note: Attempt any two parts from each question.

5 × 8 = 50

- 3. (a) Discuss the objectives and benefits of continuous audit.
- (b) Explain the importance of voucher.
- (c) Explain qualities of an auditor.
- 4. (a) An auditor is a watch-dog. Discuss.
- (b) What are the qualifications of a company Auditor?
- (c) What is clean report? Give a specimen of clean report.

5. (a) What are liabilities of auditor under income tax act?

- (b) What are the objectives of internal check?
- (c) Write short notes on :
 - (i) Statutory and Internal audit.
 - (ii) Vouching and Verification
- 6. (a) Explain the auditor's duty in vouching.
- (b) Explain the liabilities of negligence under the law of agency.
- (c) Explain the essentials of good audit program.
