

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

PAPER ID : 9317

Roll
No.

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Int. LL.B Examination 2015-2016

(Third Semester)

AUDITING

Time : 3 Hours]

[Maximum Marks : 100

Note :- Attempt all questions.

1. Attempt any four parts of the following : $5 \times 4 = 20$

- (a) What do you mean by the term Auditing?
- (b) Explain the objectives of auditing.
- (c) Discuss the limitations of Audit.
- (d) Discuss the advantages of Auditing.
- (e) Discuss the importance of Audit.
- (f) Explain the significance of vouching.

2. Attempt any four parts of the following : $5 \times 4 = 20$

- (a) What is Routine checking?
- (b) Explain the objectives of routine checking.

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- (c) Explain the objects of vouching.
 - (d) Explain the advantage of vouching.
 - (e) What is Auditor's Report?
 - (f) What do you mean by tax audit? Explain related provisions.
3. Attempt any two parts of the following $2 \times 10 = 20$
- (a) What is Audit Programme and how should it be prepared?
 - (b) Describe the advantages and disadvantages of routine checking.
 - (c) What is meant by internal check? Explain with examples.
4. Attempt any two parts of the following : $2 \times 10 = 20$
- (a) What is the object of verification of Asset? How far is the Auditor responsible as regard their valuation?
 - (b) What are the rules as regard to appointment of Auditor? Explain.
 - (c) State the essential features of Cost Audit.

5. Attempt any four parts of the following : $5 \times 4 = 20$
- (a) Discuss the rights of an auditor of a company.
 - (b) Give advantages of an Audit programme.
 - (c) What do you mean by test check in auditing?
 - (d) Define Internal control.
 - (e) Write a short note on Audit of public trust.
 - (f) Note on appointment of Tax Auditor.

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