

**M. COM. SEM - IV (CHOICE BASED CREDIT SYSTEM) (2012
COURSE) : SUMMER - 2018
SUBJECT : ELECTIVE – I: ADVANCED ACCOUNTING - VIII**

Day : **Friday**
Date : **27/04/2018**

S-2018-0392

Time : **03.00 PM TO 06.00 PM**
Max. Marks : 60

N.B.:

- 1) All questions are **COMPULSORY**.
 - 2) Figures to the right indicate **FULL** marks.
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Q.1 Discuss the special points which you would take into consideration while auditing the Accounts of Bank. [15]

OR

Explain the special point to be examined by the Auditor in Audit of Charitable Trust running the hospital.

Q.2 What do you mean by investigation? What are the provisions in the Companies Act 1956 for Investigation of the Accounts? [15]

OR

What is your understanding of the Term True and Fair view in statutory Audit Report of the company?

Q.3 State the contents of Audit Report. Distinguish between Clean Audit Report and Qualified Audit Report. [15]

OR

Explain the provisions in Income Tax Act regarding the compulsion of Tax Audit.

Q.4 Write short notes on **ANY THREE** of the following: [15]

- a) Qualification of Cost Auditor
- b) Efficiency Audit
- c) Management Audit
- d) Objectives of Government Audit
- e) Proprietary Audit
- f) Audit of Government Expenditure

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