

**M. COM. SEM - IV (CHOICE BASED CREDIT SYSTEM) (2012  
COURSE) : WINTER - 2018  
SUBJECT: ELECTIVE GROUP-B a) ADVANCED ACCOUNTING-VIII**

Day: Tuesday  
Date: 23/10/2018

**W-2018-0439**

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

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**N.B:**

- 1) All questions are **COMPULSORY**.
  - 2) Figures to the right indicate **FULL** marks.
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**Q.1** Which steps and precaution you will take while auditing the accounts of co-operative society? (16)

**OR**

- a) How will you do investigation for business purchase? (08)
- b) Explain the special features of audit of charitable trust. (08)

**Q.2** Define 'Audit Report'? What are the types of audit report? (16)

**OR**

- a) Discuss role played by cost auditor in manufacturing and trading business. (08)
- b) What is the penalty if a person fails to audit his accounts? Specify the dates before which the accounts to be audited. (08)

**Q.3** What is 'Management Audit'? State the merits and demerits of management audit. (16)

**OR**

- a) Explain the concept of ceiling on Tax Audit Assignments. (08)
- b) How will you evaluate the internal control system in the area of cash operation of a bank? (08)

**Q.4** Write short notes on **ANY THREE** of the following: (12)

- a) Investigation
- b) Objectives of government audit
- c) Efficiency audit
- d) Qualifications of cost auditor
- e) Efficiency audit

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