

**M. COM. SEM - III (CHOICE BASED CREDIT SYSTEM) (2012
COURSE) : WINTER - 2018**

SUBJECT: ELECTIVE-A GROUPS: ADVANCED ACCOUNTING-VI

Day: Friday
Date: 26/10/2018

W-2018-0430

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 Define the term 'Auditing'. Explain its scope and objectives. **(16)**

OR

- a) What is 'Fraud'? Explain the types of frauds. **(08)**
- b) What is 'Internal Audit'? Explain co-ordination between internal audit and external audit? **(08)**

Q.2 What is meant by verification of assets and liabilities? How would you verify contingent liabilities? **(16)**

OR

- a) Define the term 'Audit Programme'. Explain advantages of audit programme. **(08)**
- b) State the ways of improving the efficiency of auditing. **(08)**

Q.3 Explain the rights, duties and liabilities of a Company Auditor. **(16)**

OR

- a) What is the statistical sampling technique? What are the problems associated with this technique? **(08)**
- b) Explain the term Analytical review procedures. State its objectives. **(08)**

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

- a) Audit of public undertakings
- b) Types of errors
- c) Risk based auditing
- d) Qualifications of company auditor
- e) Special audit procedure

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