

S.D.E.
M. Com. Part-II : WINTER - 2018
SUBJECT: SPECIAL GROUP – A : ADVANCED ACCOUNTING - IV

Day: Tuesday
Date: 16/10/2018

W-2018-4342

Time: 03.00 PM TO 06.00 PM
Max. Marks: 80

N.B:

- 1) All questions are **COMPULSORY**
 - 2) Figures to the right indicate **FULL** marks.
 - 3) Both sections should be written in **SAME** answer book.
-

SECTION - I

- Q.1** Define the term 'Auditing'. Explain objectives and advantages of auditing. **(16)**
OR
- a) What is 'Audit Programme'? Explain the disadvantages of audit programme. **(08)**
- b) What is the statistical sampling technique? State the problems associated with the technique. **(08)**
- Q.2** What are the duties of company auditor. What are the provisions of the companies Act 1956 regarding qualifications and appointment of Company Auditor. **(16)**
OR
- a) Describe special audit procedure. **(08)**
- b) State various ways of improving efficiency in auditing. **(08)**

SECTION - II

- Q.3** What are the steps and precautions to be taken while auditing the accounts of charitable trust? **(16)**
OR
- a) Which special point to be considered while auditing the accounts of Bank? **(08)**
- b) What are the different types of investigation? **(08)**
- Q.4** Define 'Audit Report'. Explain types of Audit Report. **(16)**
OR
- a) Explain the term 'Efficiency Audit'. What are the parameters of measuring Efficiency Audit? **(08)**
- b) Describe some of the recent trends in auditing. **(08)**
- Q.5** Write short notes on any **FOUR** of the following **(16)**
- a) Internal control
 - b) Proprietary audit
 - c) Liabilities of company auditor
 - d) Audit of public undertakings
 - e) Cost audit
 - f) Government system of audit.