

**M. COM. SEM - III (CHOICE BASED CREDIT SYSTEM) (2012
COURSE) : WINTER - 2017
SUBJECT: ELECTIVE-A GROUP: ADVANCED ACCOUNTING-VI**

Day: Friday
Date: 10/11/2017

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

W-2017-0342

N.B:

- 1) All questions are **COMPULSORY**.
 - 2) Figures to the right indicate **FULL** marks.
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Q.1 What do you mean by 'Audit'? Describe its importance and objectives. **(16)**

OR

- a) Discuss the various techniques for evaluation of internal control. **(08)**
- b) State to what extent an external auditor can rely on the work done by the internal auditor. **(08)**

Q.2 What is an 'Audit Programme'? What are the contents of audit programme? State the advantages of audit programme. **(16)**

OR

- a) When does an auditor become disqualified for an appointment? **(08)**
- b) What is the procedure of verification of fixed assets? **(08)**

Q.3 Explain the rights and duties of a company auditor. **(16)**

OR

- a) Explain the major points that must be kept in mind while performing the special audit. **(08)**
- b) Describe the scope of audit. **(08)**

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

- a) Classes of Audit
- b) Statistical Sampling Technique
- c) Valuation Procedure
- d) Vouching of Cash Book
- e) Risk Based Auditing.