

**M. COM. SEM - IV (CHOICE BASED CREDIT SYSTEM) (2012
COURSE) : WINTER - 2017**

SUBJECT : ELECTIVE GROUP – B a) : ADVANCED ACCOUNTING - VIII

Day : **Tuesday**
Date : **07/11/2017**

W-2017-0351

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.

Q.1 What are the special features of audit of co-operative society? State the steps and precaution to be taken while conducting the audit of cooperative society. **(16)**

OR

What steps and precaution would you take while auditing the accounts of charitable hospital?

Q.2 What is an 'Investigation'? Explain the important steps and procedure for conducting the investigation on behalf of incoming partners. **(16)**

OR

- a) Distinguish between Audit Certificate and Audit Report. **(08)**
- b) Explain the audit of government expenditure. **(08)**

Q.3 What are the contents of audit report? Explain the types of audit report. **(16)**

OR

Describe the provisions of Income Tax Act regarding the compulsory tax audit.

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

- a) Qualification of Cost Auditor
- b) Efficiency Audit
- c) Management Audit
- d) Proprietary Audit
- e) Appointment of an Auditor

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