



ADITYA DEGREE COLLEGES

* ANDHRA PRADESH *

PRE FINAL - EXAMINATIONS

III B.Com VI SEMESTER

AUDITING

Max. Marks : 75 M

Time: 3 Hours

Date: 27.03.2020

SECTION-A

I. Answer any FIVE of the following questions: 5 x 5 = 25 M

1. What is Fraud ? What are the various types of Corporate Frauds ?
2. Secretarial Audit
3. Distinguish between routine and test checking
4. What are the characteristics of Investigation ?
5. What are the contents of the Audit Report ?
6. Explain the advantages of Audit Note Book ?
7. Distinguish between Statutory and Non Statutory Audit
8. What are the duties of an Auditor ?

SECTION-B

II. Answer the following questions: 5 x 10 = 50 M

9. a) Define auditing ? Explain its features and objectives.

(Or)

- b) Explain various types of errors

10. a) Distinguish between continuous audit and periodical audit ?

(Or)

- b) What are the steps involved in the audit of a charitable trust

11. a) What points the auditor should bear in mind while commencing a new audit

(Or)

- b) What is Internal check ? Suggest a form of internal check for payment of wages.

12. a) Distinguish between Investigation and Auditing ?

(Or)

- b) Discuss in brief the method of vouching cash receipts under different accounts

13. a) Discuss the qualities and qualifications required by an auditor

(Or)

- b) Explain the liabilities of an auditor.