

Attempt **FIVE** Questions in all. **Section-A** is Compulsory. Attempt **FOUR** Questions from **Section-B**. All Questions carry equal marks.

SECTION-A

1- Define any EIGHT of the following:

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- | | |
|------------------------------|------------------------------|
| i) Auditing Sampling | ii) Error |
| iii) Fraud | iv) Manipulation of Accounts |
| v) Misappropriation of Goods | vi) Window-Dressing |
| vii) Teeming and Lading | viii) Voucher |
| ix) Contingent Liabilities | x) Clean Report |

SECTION-B

2- Define AUDITING. What are the main objects of Auditing?

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3- Explain the term Internal Check and Internal Audit.

Suggest a suitable system of internal check over sales of a trading concern.

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4- Explain the Legal Provisions Governing the appointment of an auditor in a listed company.

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5- How would you vouch the following:

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|--------------------|------------------------|
| i) Repair Expenses | ii) Wages and Salaries |
| iii) Cash Receipts | iv) Dividend Income |

6- Briefly explain the following Liabilities of an auditor along with case references:

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|---------------|-----------------------|
| i) Negligence | i) Criminal Liability |
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7- Define Statutory Report. What work has been performed by the auditor in this respect?

Also give the specimen of this report.

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8- Explain the Special Points involved in the audit of a News Paper Company.

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9- Define Continuous Audit and explain its features and advantages.

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*** B.Com. – II (18/A) (O) ii ***