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**B.Com. (Part -III) (Semester - V) Examination, November- 2018**  
**ADVANCED ACCOUNTANCY (Auditing) (Paper -II)**  
**Sub. Code : 51435**

Day and Date : Saturday, 24 - 11 - 2018

Total Marks : 40

Time : 03.00 p.m to 05.00 p.m.

- Instructions : 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q1)** Answer the following questions:

- a) Define Auditing and state its Advantages. [8]  
b) Explain in brief various types of External Audit. [8]

**Q2)** Attempt any two from the following:

- a) What is Internal Check? What are the requirements of good internal check system? [8]  
b) What do you mean by vouching? What are the important points that are to be considered while vouching? [8]  
c) What are the special features of a Bank Audit. [8]

**Q3)** Write short notes (any two) [8]

- a) Disqualifications of a Company Auditor.  
b) The difference between Vouching and Verification.  
c) Auditing and Assurance standards - AAS1 and AAS2.  
d) Give a specimen of a Qualified Audit Report of a company.

