



SC - 58

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B.Com. (Part - III) (Semester - V) (CBCS) Examination, March - 2023

ADVANCED ACCOUNTANCY

Auditing (Paper - II)

Sub. Code : 80245

Day and Date : Wednesday, 31 - 05 - 2023

Total Marks : 40

Time : 10.30 a.m. to 12.30 p.m.

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

Q1) Answer the following questions:

- a) Define the Audit and explain its nature. [8]
- b) Explain difference between Cost Audit and Management Audit. [8]

Q2) Attempt any two (out of three):

- a) Explain the audit procedure for the following items of Expenses in the Financial Statements. [8]
 - i) Purchases
 - ii) Depreciation
- b) State the provisions in respect of Appointment of an Auditor of limited company under sec. 139. [8]
- c) What are the steps in Audit of Banks. [8]

Q3) Write Short Notes (Attempt any two out of Four): [8]

- a) Types of errors.
- b) Remuneration of Auditor of Limited Company.
- c) Types of Audit opinion.
- d) Audit of Hotels.

