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BACHELOR OF COMMERCE (CBCS) (B.COM - III, SEM - V)

EXAMINATION, APRIL 2024

Advanced Accountancy Paper - II

Sub. Code : 80245

Day and Date : Tuesday, 02-04-2024

Total Marks : 40

Time : 02.30 p.m. to 04.30 p.m.

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

Q1) Long Answer Questions. [16]

- A) What is an Error? Explain in brief the different types of Errors.
B) Explain the Duties of Auditors.

Q2) Attempt any TWO questions (out of three). [16]

- A) Give the Audit program for 'Share Capital' appearing in the Balance-Sheet of a Company.
B) Explain the types of Audit Reports.
C) State the provisions of Companies Act, 2013 regarding the appointment of the First and Subsequent Auditors of a Company.

Q3) Write short notes (on any TWO out of FOUR). [8]

- A) Objectives of Cost Audit.
B) Basic Principles Governing Audit.
C) Audit of Hospitals.
D) Audit of Sale of Products and Services