



B.Com. (Semester – VI) Examination, April 2018

ACCOUNTING

Major – 3 : Auditing – II (New Course)

Duration : 2 Hours

Max. Marks : 80

- Instructions :** 1) **All questions are compulsory, however internal choice is available.**  
2) **Answer sub-questions in Question No. 1 and 2 in not more than 100 words.**  
3) **Answer Question No. 3 to Question No. 6 in not more than 400 words.**  
4) **Figures to the right indicate full marks for respective question/sub-question.**

1. Write short notes on the following (**any four**) : (4×4=16)
- a) Code of ethics for Auditors under ICAI Act, 1949
  - b) Role of Audit Committee
  - c) Reasons for qualifying audit report
  - d) Appointment of branch auditors
  - e) General objectives of cost audit
  - f) Government audit.
2. Write short notes on the following (**any four**) : (4×4=16)
- a) Removal of auditor
  - b) Audit of depreciation under Companies Act, 2013
  - c) Features of management audit
  - d) Adverse audit report
  - e) Tax audit
  - f) Appointment of first auditor of limited companies.
3. A) Explain the statutory duties of a company auditor. 12
- OR
- B) Explain the liabilities of a company auditor towards third parties. 12

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4. A) Explain the special features of audit of educational institutions. 12
- OR
- B) Explain the special features of audit of general insurance companies. 12
5. A) What is due diligence ? What are the types of due diligence ? 12
- OR
- B) What is investigation ? Explain different classes of investigation (any four). 12
6. A) Explain the procedure for audit in a Computerised Information System (CIS) environment. 12
- OR
- B) Explain the following types of audit : (6×2=12)
- i) VAT audit
  - ii) Forensic audit.

(4×4=16)

12

12

P.T.O.