



**B.Com. (Semester – VI) (Repeat) Examination, October/November 2018**  
**ACCOUNTING**  
**Major – 3 : Auditing – II**

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) Sarbanes-Oxley Act, 2002 with reference to reporting on Internal Control
- b) Investigation for purchase of business
- c) Role of comptroller and auditor general of India
- d) Professional misconduct of company auditor
- e) Role of audit committee
- f) Types of controls for audits in EDP environment.

2. Write short notes on the following (**any four**). **(4×4=16)**

- a) Audit of divisible profits
- b) Audit of sweat equity
- c) Audit report Vs certificate
- d) Audit of share buyback
- e) Features of audit of hotels
- f) Peer review.

3. A) Explain the duty of the auditor with respect to bonus and rights issues. **12**

OR

B) Explain the rights/powers of a company auditor. **12**

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4. A) Explain the special features of audit of cooperative societies. **12**  
OR  
B) Explain the special features of audit of educational institutions. **12**
5. A) Explain the audit reporting requirement under CARO. **12**  
OR  
B) Explain different types of audit reports. **12**
6. A) Explain the features of cost audit, management audit and social audit. **12**  
OR  
B) Explain the following : **(2x6=12)**  
i) Tax audit  
ii) Forensic audit.