



**B.Com. (Semester – VI) Examination, April 2016**  
**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-question in question number **1** and **2** in **not** more than **100** words.  
3) Answer question number **3** to question number **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) Managerial remuneration.
- b) Audit of sweat equity.
- c) Comptroller and Auditor General.
- d) Difference between notes on accounts and qualifications.
- e) Social Audit.
- f) Forensic Audit.

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

- a) Branch Auditor.
- b) Rights of an Auditor.
- c) Audit of hotels (any 8 points).
- d) Difference between auditing and investigation.
- e) Audit approach in CIS environment.
- f) VAT Audit.

3. A) Explain the basic and statutory considerations in commencing the company audit. 12

OR

B) Explain the liabilities of a company auditor. 12





4. A) Explain the special features of audit of banking companies.

12

OR

B) Explain the special features of audit of stock broking firms.

12

5. A) Explain the different types of audit reports.

12

OR

B) What is investigation ? Explain the general procedure of investigation.

12

6. A) Explain the use of computers for audit purpose.

12

OR

B) Explain the following types of audit.

(2×6=12)

i) Tax Audit

ii) Management Audit.