

**6SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES**  
**Telang Nagar, Khorlim, Mapusa-Goa.**  
**T.Y.B.COM FIFTH SEMESTER END EXAMINATION (REPEAT) JUNE, 2022**  
**W.E.F- 2019-20 (C.B.C.S)**

**Duration: 2 Hours**

**Max Marks: 80**

**Accounting Major II: AUDITING**

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**Instructions:**

1. All Questions are compulsory, however internal choice is available.
2. Answer Sub-question in question 1 and 2 in not more than 100 words each
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

Q.1 Answer **any four** of the following: (4x4=16)

- a) Qualities of an Auditor
- b) Current Audit File
- c) Limitations of Auditing
- d) Internal Audit
- e) Forensic Audit
- f) Test Checking

Q.2 Answer **any four** of the following: (4x4=16)

- a) Audit Notebook
- b) Statistical Sampling
- c) Internal Check
- d) Distinction between Report and Certificate
- e) Management Audit
- f) Objectives of Vouching

Q.3.A. Define Auditing. Explain the basic principles governing an audit. 12

OR

Q.3.B. Distinguish between Auditing and Accounting. 12

Q.4.A. What is meant by Internal Control? Explain the methods of evaluation of internal Control. 12

OR

Q.4.B. Define Internal Control System. Explain the procedure for evaluation of internal control system. 12

Q.5.A. Define Audit Plan? Explain the steps involved in Audit Planning. 12

OR

Q.5.B. What do you mean by Vouching? Explain the general procedure for Vouching. 12

Q.6.A. Explain the concept of Auditing in Computerised environment. 12

OR

Q.6.B. Define Peer Review. Explain the procedure for conducting Peer Review. 12