**SARASWAT VIDHYALAYA’S**

**SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES**

**Telang Nagar, Khorlim, Mapusa-Goa.**

**T.Y.B.COM SEMESTER V SPECIAL EXAMINATION March, 2022**

**W.E.F- 2019-20 (C.B.C.S)**

**Duration: 2 Hours Max Marks: 80**

**Accounting Major II: AUDITING**

***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*
5. Answer any four of the following: (4x4=16)
6. Qualities of an Auditor
7. Permanent Audit File
8. Benefits of Auditing
9. Internal Check
10. Tax Audit
11. Test Checking

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

1. Audit Programme
2. Audit Evidence
3. Internal Audit
4. Distinction between Report and Certificate
5. Auditing in computerised environment
6. Objectives of Verification

Q.3.A. Define Auditing. Explain the objectives of Auditing 12

OR

Q.3.B. Explain the classification of Audit on the basis of Authority 12

Q.4.A.Define Internal control System. Explain the procedure for evaluation of internal

control system. 12

OR

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

control system 12

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

OR

Q.5.B. What is Audit Sampling? Explain the types of sampling used in Audit 12

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

OR

Q.6.B. Explain Forensic Audit and Management Audit 12