BCO-309 **BCO-309**

Sl. No.

III Year B.Com Degree Examination, October/November - 2024
AUDITING
(Non CBCS, SLM Scheme)

Time : 3 Hours **Maximum Marks : 80**

PART - A

»ÝW & G

Answer any Four questions. Each question carries 5 marks. **(4×5=20)**
¿ÞÊ¡¨Ý¨ Ãã ®ÝÆá ±ÁÍ"WÚW EñÄÔ. ±Á£ ±ÁÍ"W 5 AíPWÙá.

1. Distinguish between errors and frauds.
¨ãàÐ Êáñá ÊíaWÙ ®váÊ CÃáÊ ÊÂñÝÂÓÊ®á £ÚÔ.

2. Write a note on qualification and appointment of cost auditor.
AÖìñ Êáñá Êa ÇP ±ÄÍãà«PÃ ®àÊáPÝ£¿á PáÄñá q±~ ŸÃÀáÄ.

3. Write a note on audit programme.
ÇP PÝ¿áìPÂÊáWÙ ŸW q±~ ŸÃÀáÄ.

4. Define investigation. Explain its objectives.
ñ¯T¿á®á ÊÝÂTÝÂ¯Ô. A¨Ã E¨àÍWÙ®á ËÊÄÔ.

5. Briefly explain audit note book.
ÇP ±ÄÍãà«®¿á ±ÓPÊ®á ÓíQ±ÊÝX ËÊÄÔ.

6. Write a note on internal check.
BíñÄP ±ÄÎàÆ® ŸW q±~ ŸÃÀáÄ.

[P.T.O.

PART - B

»ÝW & 1

Answer any Three questions. Each question carries 10 marks. **(3×10=30)**
¿ÞÊ¡¨Ý¨Ãã ÊáãÃá ±ÅÍ¡WÚW EñÄÔ. ±Å£ ±ÅÍ¡W 10 AíPWÙá.

7. What are the personal qualities required for an auditor.
ÇP±ÄÍãà«P¯W CÃ¸àPÝ¨ Ê¿áQP Wá | WÙ®á¡ ËÊÄÔ.

8. Explain the differences between auditing and investigation.
ÇP±ÄÍãà«® Êáñá¡ ñ¯T¿á ®váÊ ÊÅñÝÅÓWÙ®á¡ ËÊÄÔ.

9. What is an audit report ? Explain the different types of audit report.
ÇP±ÄÍãà«®Ý ÊÃ© Gí¨Ãà®á ? Bwp… ÊÃ©¿á ±ÅPÝÃWÙ®á¡ ËÊÄÔ.

10. What do you mean by verification and valuation of assets. How would you verify stock in trade and share capital.
Ó¡ñáWÙ ±ÄÎàÆ® Êáñá¡ ÊåèÆÅÊÞ±®¨ A¥ìÊà®á ? ÊÝÅ±ÝÃ¨ ÓÝP… Êáñá¡ ÐàÃá ŸívÊÝÙÊ®á¡ ÖàW ±ÄÎàÈÓá£àÄ ?

11. Explain the concept "Professional Ethics".
Ê£±Ã¯à£ÍÝÓ¡¨ ±ÄPÆ®¿á®á¡ ËÊÄÔ.

PART - C

»ÝW & Ô

Answer any Two questions. Each question carries 15 marks **(2×15=30)**
¿ÞÊ¡¨Ý¨Ãã GÃvá ±ÅÍ¡WÚW EñÄÔ. ±Å£ ±ÅÍ¡W 15 AíPWÙá.

12. What is auiditing. Explain the objectives and advantages of auiditing.
BwqíW… Gí¨Ãà®á ? ÇP±ÄÍãà«®¿á E¨¡àÍWÙá Êáñá¡ ±ÅÁãàg®WÙ®á¡ ËÊÄÔ.

13. Write an essay on the preparation before audit.
ÇP±ÄÍãà«®¿á Êã¨Æá ÊÞv¸àPÝ¨ ñ¿ÞÄP¿á ŸW ±ÅŸí«Ê®á¡ ŸÃÀáÄ.

14. What is meant by internal check ? How do you apply the system of internal check as regards to purchase ? Explain.

BíñÄP ñ±ÝÓO¿á A¥ìÊà®á ? SÄà©W ÓíŸí˜Ô¨íñ BíñÄP ±ÄÎàÆ®¿á ÊÂÊÓ¿á®á¯àÊâ ÖàW A®ÀáÓá£àÄ ËÊÄÔ.

15. What is vouching ? Explain the general and specific consideration which the auditor should keep in mind while checking vouchers.

¨ê{àPÃ| Gí¨Ãà®á ? ÊäàaÃ…WÙ®á ±ÄÎàÈÓáÊÝW ÇP±ÄÍãà«PÃá ®®²®ÈoáPãÙ¸àPÝ¨ ÓÝÊÞ®Â ÊáñáÄ¯©ìÐ ±ÄW|®¿á®á ËÊÄÔ.
