

**4/H-76 (xi)(a) (Syllabus-2019)**

**2 0 2 3**

( May/June )

**COMMERCE**

( Honours )

( Auditing )

( BC-403 )

( Under Revised Syllabus )

*Marks : 75*

*Time : 3 hours*

*The figures in the margin indicate full marks  
for the questions*

1. What is audit evidence? What are its sources? Discuss the various methods of obtaining audit evidence. 2+3+10=15

*Or*

- (a) What are the social objectives of audit? 5
- (b) Explain the steps to be taken by an auditor before the commencement of an audit. 10

2. (a) "Window dressing is a challenge to verification." Comment. 5
- (b) How an auditor should verify the following? 5+5=10
- (i) Goodwill
- (ii) Sundry creditors
- Or
- (a) Are routine checking and vouching complementary to each other? Justify your answer. 4
- (b) What are the duties of an auditor for a missing voucher? 6
- (c) What should be the investigation procedure with respect to misappropriation of goods? 5
3. (a) State the provision of appointment of first auditor and subsequent auditor as per the Indian Companies Act, 2013. 5+5=10
- (b) What are the auditor's duties regarding payment of dividend? 5
- Or
- (a) Discuss the provision of the Companies Act, 2013 regarding liabilities of an auditor. 8
- (b) How is a company auditor removed from his office? 7

4. Discuss the requirements and responsibilities of an independent auditor in the conduct of an audit in accordance with SA 200. 15
- Or
- Explain the requirements of SA 220 as to implementing quality control procedures in an audit of financial statements. 15
5. (a) Discuss the audit procedure of an audit of a cooperative society 10
- (b) Write a note on CAATTs. 5
- Or
- (a) Prepare an audit programme for the audit of accounts of a college. 10
- (b) What are the advantages of environmental audit? 5

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