

**4/H-76 (xi) (a) (Syllabus-2015)**

**2 0 1 8**

( April )

COMMERCE

( Honours )

( **Auditing** )

( BC-403 )

*Marks : 75*

*Time : 3 hours*

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

1. (a) "Detection and prevention of errors and frauds are the main objectives of auditing." Discuss the duties of an auditor in this regard. 8
- (b) Differentiate between statutory and non-statutory audit. 7

*Or*

"Planning and programming are essential to the efficient conduct of an audit regardless of its size." Explain the various 'phases' of audit work. 15

( 2 )

2. (a) Enumerate the procedure for the verification of the debtors' balances of a Limited Company. 7
- (b) What is investigation? How does it differ from 'audit'? 3+5=8

Or

- (a) How will you vouch the following? 4+4=8
- (i) Petty Cash Book
- (ii) Wages
- (b) Are routine checking and vouching complementary to each other? Justify your answer. 7
3. (a) State the provision of appointment of auditors as per the Indian Companies Act, 2013. 8
- (b) Discuss the liabilities of a company auditor. 7

Or

- (a) State the auditor's duty regarding the declaration and payment of dividend. 7
- (b) What is audit report? Discuss the various types of audit report. 3+5=8

( 3 )

4. (a) What are the basic principles of governing an audit under SA-200? 8
- (b) What are the duties of an auditor in relation to SA-230? 7

Or

Briefly state the requirements of SA-220 as to implementing quality control procedures in an audit of financial statements. 15

5. (a) State the special points which should be observed while auditing the accounts of a sole trading business. 8
- (b) Give an audit programme for the audit of accounts of an educational institution. 7

Or

- (a) What do you mean by the term 'Computer-Assisted Audit Techniques'? State the factors to be considered before using these techniques. 7
- (b) What is social audit? Explain in brief the importance of social audit in India. 3+5=8

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