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## School of Finance and Commerce

Bachelor of Commerce Honours  
Semester End Examination - May 2024

Duration : 180 Minutes  
Max Marks : 100

### Sem VI - H1UB602T - Auditing

General Instructions

Answer to the specific question asked

Draw neat, labelled diagrams wherever necessary

Approved data hand books are allowed subject to verification by the Invigilator

- 1) What is the difference between internal control and internal check? K1 (2)
- 2) Classify the liabilities of an auditor to third parties. K2 (4)
- 3) Explain what are the situations when revenue expenditure become capital expenditure? K2 (6)
- 4) Describe briefly what are the provision of companies Act with regard to the appointment of an auditor. K3 (9)
- 5) Evaluate In what circumstances may an Auditor be criminally liable? K3 (9)
- 6) Discuss what is Internal check? What are its objects? What are the principles of a good internal K5 (10)
- 7) Analyze the Audit plan? What factors should be considered while preparing an audit Plan? K4 (12)
- 8) Describe how vouchers are examined? Discuss the duties of an auditor in this connection. K5 (15)
- 9) Discuss the special points you would take into consideration while auditing the accounts of a University or a banking company. K5 (15)
- 10) "An audit is not essentially an Investigation." Why? Review the broad lines the procedures for Investigation. K6 (18)