



RAN-0338

T.Y.B.Com Honours - Sem-5 Examination

March / April - 2019

Auditing Paper - V

सूचना : / Instructions

नीचे दृशविले निशानीवाणी विगतो उत्तरवली पर अवश्य लभवी.
Fill up strictly the details of signs on your answer book

Name of the Examination:

T.Y.B.Com Honours - Sem-5

Name of the Subject :

Auditing Paper - V

Subject Code No.: 0 3 3 8

Seat No.:

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Student's Signature

1. Answer the following question in brief: 10
- (1) Which rules should be followed by an auditor in using tick marks?
 - (2) Give types of internal check.
 - (3) Define auditing in depth.
 - (4) Give pro-forma of a voucher with imaginary details.
 - (5) "Stock of goods is to be valued at market price or cost price whichever is less" - is there any exception to this principle? If so under what circumstances?
2. (a) What is auditing? Describe the scope of auditing. 07
- (b) How will you verify the following? 07
- I. Patent
 - II. Bills payable
3. (a) Which points should be taken into consideration before commencing the new audit? 07
- (b) Explain characteristics and objectives of internal check system. 07

4. Short note (any three)

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- (1) Internal audit.
 - (2) Audit working papers.
 - (3) Social audit.
 - (4) Matters to be considered in preparing an audit plan.
 - (5) Distinguish between - Routine checking and Test checking.
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