

## **AUDITING**

**Class III B.com CA Time: 3 hours**

### **PART –A 10X2=20 MARKS 100**

1. Define auditing
2. Define continuous audit
3. Define fraud
4. Define internal check
5. Define cash sales
6. Give the meaning for vouching
7. Give the meaning for valuation
8. Define audit note book
9. Give the meaning for working paper
10. Define contingent liabilities

### **PART – B 5X4=20**

11. a) What are the advantages of audit?  
(b) What are the objectives of auditing?
12. a) What are the advantages of interim audit?  
(b) What are the advantages of continuous audit?
13. a) Describe internal check as regard wages  
(b) What are the objectives of internal audit?
14. a) What are the qualifications required for company auditor?  
(b) Explain the remuneration of auditor's
15. a) What are the advantages of audit notebook?  
(b) What are the objectives of working papers?

### **PART –C 5X12=60**

16. a) What are the secondary objectives of an audit?  
(b) What is the Difference between audit and accounting?
17. a) Explain the classification of audit.

(b) What are the features of internal Check system?

18. a) Describe internal check as regards as purchase

(b) Describe internal check As regards sales

19. a) Describe in detail about the appointment of an auditor

(b) What are the rights of an auditor?

20. a) Explain about the auditing of educational institutions

(b) Explain About auditing of Hospital.