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B.Com. VI - Semester (Non-CBCS) Examination

BS-VIs/7(S)

223918

AUDITING

Course No : BCG-603

Time Allowed: 3 Hours

Maximum Marks:80

SECTION - A

Note : Attempt all the four questions. Each question carries five marks. (4×5=20)

1. What is periodical audit ?
2. Discuss ownership of working papers.
3. How verification of cash at bank is conducted ?
4. What is clean audit report ?

SECTION - B

Note : Attempt any four questions selecting one question from each unit. Each question carries 15 marks. (4×15=60)

Unit-I

1. Discuss the basic principles governing an audit as per Audit and Assurance Standard (AAS-1).

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Auditing For B.Com. Sem.-6 (According to NEP-2020) Dr. B.K.Mehta ,Dr. Kumari Anamika,2024-06-28 Table of Contents 1 Origin and Growth of Auditing 2 Methodology of Accounting Auditing And Fraud Risk Management in Kautilya s Arthshastra 3 Meaning Definition and Scope of Auditing 4 Objects and Advantages of Auditing 5 Classification of Audit 6 Standards on Auditing 7 Pronouncement on Accepted Auditing Practices Upholding Financial Transparency and Accountability 8 Technique Preparation and Procedure of Audit 9 Statistical Sampling 10 Internal Control Check and Audit 11 Vouching 12 Valuation of Assets and Liabilities 13 Verification of Assets and Liabilities 14 Appointment Qualifications Remuneration Rights and Duties of an Auditor 15 Liabilities of Company Auditor 16 Company Audit 17 Audit of Different Institutions 18 Auditor s Report and Certificate 19 The Manufacturing and Other Companies Auditor s Report Order 1988 20 New Trends in Auditing More Information The author of this book is Dr B K Mehta and Dr Kumari Anamika Dr B K Mehta Dean and Head Department of Commerce and Co ordinator Banking Jamshedpur Women s College Jamshedpur and Dr Kumari Anamika Assistant Professor Faculty of Commerce The Graduate School College for Women Jamshedpur

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