Total No. of Questions : 6]

SEAT No. :

[Total No. of Pages : 2

Max. Marks : 60

[5956]-303

M.Com. (Part - II)

303 : ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing

(2019 Pattern) (CBCS) (Semester - III) (Special Paper - V

Time : 3 Hours]

PA-4187

Instructions to the candidates:

- 1) Question No. 1 and Question No. 6 are compulsory.
- 2) Solve any three questions from question no. 2 to question no. 5.
- 3) Figures to the right side indicate full marks.

Q1) Fill in the blanks (Any 6 out of 8):

- a) The term 'Audit' is derived from the Latin word _____
 - i) Audireii) Auditiii) Accountingiv) Accountancy
- b) _____ errors arise because of mistakes committed by the clerical staff.
 - i) Clericalii) Principleiii) Mistakeiv) Fraud
- c) The Central Govt. has issued CARO 2003 _____ of Companies Act.
 - i)U/S 225 (4A)ii)U/S 226 (4A)iii)U/S 227 (4A)iv)U/S 228 (4A)
 - The term ______ implies an examination of records for some special

purpose.

- i) Audit ii) Investigation
- iii) Accounting iv) Book keeping
- e) ______ is a mechanism for monitoring the actions, policies and decisions of corporations.
 - i) Corporate Governance ii) Audit Committee
 - iii) Customer Relationship iv) Cadbury Committee

P.T.O.

[6]

	f) Provision for Audit Committee has been made in				n made in	
		i) Section 291A	ii)	Section 292A	
		ii	ii) Section 293A	iv)	Section 294A	
	g		are exercised to verify the identify of the individuals or process involved in a system.			
		i) Authenticity control	ii)	Accuracy control	
		ii	ii) Completeness control	iv)	Redundancy control	
	h) ensure that data is protected from unauthorised				from unauthorised disclosure.	
		i) Authenticity control	ii)	Accuracy control	
		ii	ii) Completeness control	iv)	Privacy control	
				_ (\mathbf{X}	
Q2) Explain the essential features and objectives of auditing. [14]						
				\sim		
Q3) Define Audit Report. What are its contents?					[14]	
			- iv			
Ç	24) W	Vhat	do you mean by Corporate	Governa	ance? Explain the elements of	
	С	orpo	orate Governance.		[14]	
			N. N.			
Q5) Explain uses of Computers for Auditing purposes. [14						
		_				
Ç	26) V	Vrite	short notes (Any 2 out of 4):		[12]	
	a)	י >	/ouching.			
	1.)	Audit of Dividend.			
è	b	, .				
Ċ	D c)		CEO Certification.			

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