

Total No. of Questions : 6]

SEAT No. :

PA-4187

[Total No. of Pages : 2

[5956]-303

M.Com. (Part - II)

303 : ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing

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

Time : 3 Hours]

[Max. Marks : 60

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):

[6]

- a) The term 'Audit' is derived from the Latin word \_\_\_\_\_.
  - i) Audire
  - ii) Audit
  - iii) Accounting
  - iv) Accountancy
- b) \_\_\_\_\_ errors arise because of mistakes committed by the clerical staff.
  - i) Clerical
  - ii) Principle
  - iii) Mistake
  - iv) 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)
- d) 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.

