

**Vidya Vikas Mandal's**  
**Shree Damodar College of Commerce & Economics, Margao-Goa**  
**TY B.Com, Semester-V, Semester End Examination November 2023**  
**Accounting DSE II (Auditing)**

**Duration: 2hrs****Max Marks: 80****1) Start each question on fresh page.****2) Figures to the right indicate maximum marks.**

1. Write short notes on the following **(ANY FOUR)** **(4x4=16)**
  - a) Objects of Auditing
  - b) Objects of Internal Check
  - c) Objectives of Audit Planning
  - d) Audit Note Book
  - e) Qualities of an auditor
  - f) Problems in auditing under computerised environment
  
2. Write short notes on the following **(ANY FOUR)** **(4x4=16)**
  - a) Statistical Sampling
  - b) Test Checking
  - c) Peer Review
  - d) Internal Audit
  - e) General Considerations in valuation and verification of stock
  - f) Vouching procedure for credit purchases
  
- 3 a) What are errors? Explain the various types of errors committed in recording transactions **(12)**
- OR**
- 3 b) Define audit. Explain the basic principles governing an audit **(12)**
  
- 4 a) What is Internal Check? Explain the merits and demerits of internal check. **(12)**
- OR**
- 4 b) What is Internal Control System? Explain the methods for evaluation of the **Internal**  
Control System in an organisation. **(12)**
  
- 5 a) What is an Audit Programme? Explain its advantages and disadvantages. **(12)**
- OR**
- 5 b) Explain the various types of audit reports. **(12)**
  
- 6 a) Write short notes on the following: **(6x2=12)**
  - i. Forensic Audit
  - ii. GST Audit
- OR**
- b) Write short notes on the following: **(6x2=12)**
  - i. Management Audit
  - ii. Cost Audit