

<b>Seat No.</b>	
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**B.Com. (Part - III) (Semester - V) (CBCS)**  
**Examination, October - 2023**  
**ADVANCED ACCOUNTANCY (Paper - II)**  
**Auditing**  
**Sub. Code : 80245**

**Day and Date : Tuesday, 31 - 10 - 2023**

**Total Marks : 40**

**Time : 10.30 a.m. to 12.30 p.m.**

**Instructions :** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q1)** Answer the following questions.

- a) Explain the basic principles of governing audit. [8]
- b) Explain the audit procedure for audit of tangible fixed assets. [8]

**Q2)** Attempt any two questions (Out of three).

- a) Distinguish between External Audit and Internal Audit. [8]
- b) Explain the powers of auditor of a company. [8]
- c) Explain the audit procedure of an Insurance Companies. [8]

**Q3)** Write short notes (any two out of four). [8]

- a) Audit of sale of goods.
- b) Joint audit
- c) Qualification of a company auditor.
- d) Qualified audit report.

