

AUDITING
B.Com. (Comp) – III Year

UNIT - I

1. What do you mean by Auditing? Discuss its objects?
2. Explain importance & Advantages of auditing?
3. Discuss the various types of audit based on ownership?
4. Briefly explain the differences between book keeping, accountancy and auditing?
5. Give the meaning and bring out differences between continuous audit and Final audit?
6. What are the advantages & disadvantages of auditing?
7. What are the qualities of an auditor?
8. Explain scope of auditing?
9. Distinguish between auditing & investigation?

UNIT - II

1. Discuss the provisions of companies act regarding qualifications & disqualifications and removal of auditors?
2. State the rights & duties of an auditor?
3. Write the liabilities of a company auditor?
4. What do you mean by Audit programme? What are the steps to be taken by an auditor before commencement of an audit?
5. Explain the contents of 'Audit Note Book'?
6. What do you mean by "Audit Note Book" "Working Papers" and "Audit Marking".
7. Explain procedure for the complete internal control of sales, purchases and fixed assets of a company?
8. What is internal check? Explain advantages and disadvantages of internal check?
9. Distinguish between internal check & internal control?

UNIT - III

1. Bring out the meanings of the terms – vouching verification valuation and investigation?
2. Explain the verification and valuation of various assets appearing in the balance sheet?
3. How are the cash & trading transactions are vouched by an auditor?
4. What is an investigation? How does it differ from audit?
5. What do you mean by verification of assets? What are its objects?
6. How are the financial statements of a company audited to certify that they are showing true and fair view?
7. What do you mean by Revenue and capital expenses and incomes? How are they treated in accounts?

UNIT - IV

1. How do you audit the accounts of partnership firms on behalf of the firm and other invested persons?
2. To which points the auditor should pay special attention while auditing share capital of a company?
3. How would you audit the accounts of charitable institutions, Discuss special points that arise in such audits?
4. Explain the contents of an audit report?
5. How do you audit the accounts of non-trading concerns?
6. What is qualified audit report? How is the audit report prepared?
7. What is an audit report? What are the different types of reports. Explain the structure of a report.

UNIT - V

1. What is a “Business Letter” Enumerate essential principles of business letter?
2. Explain the structure of a Business report?
3. Briefly explain the various types of business reports?
4. Bringout the characteristic features of a good business letter?
5. Distinguish between routine and special report?
6. What is business letter? Describe the various parts of a business letter?
7. What is business report? Explain various types of business reports?
8. Explain various steps in business report writing?