

**VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE**

Revised UG Syllabus under CBCS  
(Implanted from academic year 2020-21)

**PROGRAMME : II-YEAR B.COM (GEN & CA) (SEMESTER-IV)**  
**DOMAIN SUBJECTS : AUDITING**

**MODEL QUASTION PAPER**

**Time: 3 Hours**

**Max. Marks: 75**

**SECTION - A**

**Answer any FIVE questions. Each question carries 3 Marks.**

**5 X 3 = 15M**

1. Auditing
2. Advantages of Auditing.
3. Internal Control.
4. Internal Audit.
5. Audit note book.
6. Audit Manual.
7. Vouching of Receipts side of cash book.
8. Vouching of Payments side of cash book.
9. Clean Report.
10. Rights of Auditor.

**SECTION - B**

**Answer any FIVE questions carries equal Marks: -**

**5 X 12 = 60M**

11. Define Auditing? Explain its objectives.
12. Discuss the importance of Auditing.
13. Explain different types of Audits?
14. Define internal check. Explain its advantages.
15. Discuss preliminary steps before commencing a new audit.
16. Explain Advantages and disadvantages of audit programme.
17. Distinguish between auditing and investigation.
18. Define vouching explain its objectives.
19. What is qualified Report. Explain its contents.
20. Discuss qualifications and disqualifications of auditor.

**Instruction to Paper Setter:**

**Two questions must be given from each unit in Section-A and Section-B**

1360  
BOS