

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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Master of Commerce 4th Semester
(2053)

ADVANCED AUDITING (Same for USOL Candidates)

Group-D : (Accounting and Finance)

Paper- MC-415

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *five* questions in all, selecting at least **one** question from each Unit, each carries 16 marks.

UNIT-I

1. Explain the powers, duties and liabilities of a company auditor.
2. How branch audit differs with special audit ? Discuss the role of auditor in Segment Reporting.
3. Discuss the provisions regarding Remuneration of auditors. Discuss the factors affecting audit.

UNIT-II

4. A good audit report should follow the principles of "True and fair view and materiality". Explain.
5. Discuss the detail Contents of Audit Report as per Companies Act and Standards on auditing.

UNIT-III

6. In addition to the normal audit, what special points an auditor should bear in mind while auditing the accounts of a banking company ?
7. Discuss the Principles of Government Audit. Which factors should be taken care in the audit of Local Bodies and Non-Profit Seeking Organizations ?
8. Explain in detail Constitutional Role of Comptroller and Auditor General in the audit of Government Originations.

UNIT-IV

9. Discuss in detail role and scope of Forensic Audit. How forensic audit differs with Energy Audit.
10. Write a detailed note on the below :
 - (A) Objectives of Management Audit.
 - (B) Ethics in Auditing.