

Seat No. : _____

SA-130

September-2020

Integrated B.Com. L.L.B, Sem.-VI

**307 : Company Accounting – II
(Auditing)**

Time : 2 Hours]

[Max. Marks : 60

Instructions : Answer any **three** questions from the following.

1. What is Auditing ? Explain advantages and limitations of Audit. Explain scope of audit. **20**

2. (a) State qualification & disqualification of an auditor as per provisions of Companies Act, 1956. **12**
(b) Write difference between accountancy and auditing. **8**

3. (a) Difference between internal audit and statutory audit. **12**
(b) Difference between audit programme and audit note book. **8**

4. What is vouching ? Which points will you consider while vouching ? **20**

5. Define meaning of 'verification' and objects and general principles of verification. **20**

6. (a) Difference between vouching and verification. **12**
(b) How will you verify the following : (Explain any **two**) **8**
 - (1) Plant and machinery
 - (2) Cash on hand
 - (3) Goodwill
 - (4) Leasehold property