

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

2	6	2	1	7
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Exam. Code :

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Master of Commerce 4th Semester

(2056)

GROUP D : (Accounting and Finance) Advanced Auditing
(Same for CDOE Candidates)

Paper-M.C. 415

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **FIVE** questions in all by selecting at least **one** question from each unit. All questions carry equal marks.

UNIT-I

1. Explain the provisions relating to removal and resignation of company auditor. 16
2. Write a note on auditor's duties in regard to depreciation while auditing the accounts of a company. 16
3. Explain various sources from which the dividend may be paid by the company. Examine the auditor's duties with regard to payment of dividend. 16

UNIT-II

4. Explain various matters to be included in Auditor's report under CARO-2016. 16

5. Write notes on:

(a) Report on corporate governance

(b) Cash flow statement reporting.

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UNIT-III

6. Draft audit report in case of banking company.

16

7. Discuss the important points to be considered by an auditor while auditing the educational institutions.

16

8. "Misappropriation of cash and goods be checked by investigation". How?

16

UNIT-IV

9. Explain the points which should be kept in mind by the management auditor before he commences the management audit.

16

10. Explain the various threats to auditor's independence. Describe safeguards available for such independence.

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