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SEAT No. _____

[4, A-5] SARDAR PATEL UNIVERSITY, VALLABH VIDYANAGAR

B. COM. SEM 3 (NOVEMBER 2017 EXAMINATIONS)

SUBJECT CODE: UB03ECOM02

ADVANCED ACCOUNTING AND AUDITING PAPER-VI

(PRINCIPLES OF AUDITING)

DATE 30-11-2017 (Thursday) TIME 10-00 A. M. TO 12-00 P. M. TOTAL MARKS: 60

Q-1 (A) Explain Characteristics of Auditing. (08)

(B) Explain Scope of Auditing. (07)

OR

Q-1 Explain difference between Accountancy and Auditing. (15)

Q-2 Explain difference between Continuous Audit and Annual Audit. (15)

OR

Q-2 (A) Explain Disadvantages of Audit Programme. (08)

(B) Write short note on Auditor's Working Papers. (07)

Q-3 Do Investigation on behalf of Purchaser of Business (15)

OR

Q-3 Explain difference between Internal Check and Internal Audit. (15)

Q-4 (A) Explain Auditor's Duties regarding Vouching. (08)

(B) State Characteristics of Good Voucher. (07)

OR

Q-4 (A) Do Vouching of Cash Receipts from Debtors. (08)

(B) Do Vouching of Purchase of Fixed Assets. (07)

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C.P.T.O.