RAN-2008000205040001

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## T.Y. B.Com. (Honors) (Sem. - V) Examination November - 2025

## Auditing (Paper - V)

**Time: 2 Hours ]** **[ Total Marks: 50**

| સૂચના : / Instructions | Seat No.: |
|---|---|
| (1) ઉપરોક્ત દર્શાવેલ વિગતો ઉત્તરવહી પર અવશ્ય લખવી.<br>Fill up strictly the above details on your answer book. | Student's Signature |

**Q. 1. Answer the following questions in brief. (10)**

1. How would you prevent embezzlement of cash?
2. State any four advantages of Social Audit.
3. Explain compensating error.
4. Distinguish between internal audit and external audit.
5. What do you mean by contingent assets? Give three examples.

**Q. 2. (A)** Define auditing. Describe characteristics of auditing. **(07)**

**Q. 2. (B)** Vouching is backbone of auditing. Explain this statement with reference to duties of an auditor. **(07)**

**Q. 3. (A)** What do you mean by verification? State its objectives **(07)**

**Q. 3. (B)** What is meant by routine checking? Explain its advantages and disadvantages. **(07)**

**Q. 4. Write Short Notes. (Any three) (12)**

1. Internal Audit.
2. Precautions to be kept in mind while using previous audit program.
3. Characteristics of internal check system.
4. Points to be considered while commencing new audit.