



RAN-2008000206040001

T.Y.B.Com. (Honors) (Sem. VI) Examination October - 2025 Auditing - VII

Time: 2 Hours]

[Total Marks: 50

સૂચના : / Instructions

- (1) ઉપરોક્ત દર્શાવેલ વિગતો ઉત્તરવહી પર અવશ્ય લખવી.
Fill up strictly the above details on your answer book

Seat No.:

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Student's Signature

Q.1. Answer the following questions.

(10 marks)

- 1) What is divisible profit?
- 2) What is shelf-prospectus?
- 3) Explain four points of difference between Audit and Investigation.
- 4) What is audit in depth?
- 5) Explain any four points to be considered by an auditor before starting audit.

Q.2. (A) Discuss in detail qualifications and disqualifications of an auditor.

(7 marks)

Q.2. (B) What is Management audit? Explain its objectives in detail.

(6 marks)

Q.3. (A) Explain the term investigation. How will you do investigation in case of intending purchaser of a running business.

(7 marks)

Q.3. (B) Explain rights and duties of an auditor according to Companies Act 2013.

(6 marks)

Q.4. Write Short notes. (Any Three)

(14 marks)

- 1) What is audit program? Explain its advantages and disadvantages.
- 2) Tax audit and section 44 AB
- 3) Audit of share capital.
- 4) Liabilities of an auditor.