

Khudiram Bose Central College

Auditing

B.Com Part 2 (Honours and General)

Date of Examination- 05/12/2020

Time- 1 hour (12:00 pm – 1:00 pm)

Group A- Answer any 1 question from the following: (1x5)

1. Differentiate between errors and frauds.
2. Write a short note on 'True and Fair View'.

Group B- Answer any 2 questions from the following: (2x10)

3. What do you mean by Audit Evidence? Discuss the procedures to obtain Audit Evidence.

(2+8)

4. Discuss briefly the different types of Audit Report.
5. Write down the audit procedures to be followed in any 1 of the following institutions.
 - a. College or b. Hospital
6. Discuss the differences between Verification and Vouching.