



- Notes : 1. All questions are compulsory.
2. All questions carry equal marks.

1. a) Explain the scope of Auditing. 4
b) State the Advantages of Auditing to the business. 4

OR

- c) Discuss the advantages and disadvantages of continuous Audit. 8
2. a) State the principles of preparation of working of paper. 4
b) Explain the remedies to remove the drawback of Audit program. 4

OR

- c) Give the meaning of vouching. State the characteristics and importance of vouching. 8
3. a) Write the merits of internal control Questionnaire. 4
b) State the objectives of internal check. 4

OR

- c) Different between Internal Auditor and independent Auditor. 8
4. a) What is revenue Expenditures? Explain with examples. 4
b) Explain auditor duty as regards capital items. 4

OR

- c) Explain in details auditing procedure of co-operative societies. 8
5. Write short answer:
a) Kinds of errors. 2
b) Vouching of purchase books. 2
c) Audit of sales Ledger. 2
d) Capital & Revenue losses. 2
