

Diploma in Accounts and Auditing (NEP Pattern) 1 year
AUD04 - Paper-IV : Auditing

P. Pages : 1

Time : Three Hours



GUG/W/23/15278

Max. Marks : 80

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

1. a) What are the nature and scope of Auditing? 8
- b) State the principles of preparation of working of paper. 8
- OR**
- c) Explain the difference between internal check and internal audit. 16
2. a) What are the qualification and disqualification of auditors? 8
- b) Explain the power and duties auditors. 8
- OR**
- c) What are the qualification and disqualification of auditors? 16
3. a) What are the content of the audits report? 8
- b) Write a note on drafting of audit report. 8
- OR**
- c) Explain the process of preparing audit report in details. 16
4. a) Explain the term. 8
i) Branch Audit ii) Joint Audit
- b) Explain important point about the audit of education institute. 8
- OR**
- c) Explain the discloser of account policies. 16
5. Write short note.
- a) Revenue Recognition 3 AS. 4
- b) Audit of Shares. 4
- c) Qualification of Auditors for report. 4
- d) Remuneration of Auditors. 4
