

[6/A-3]  
Eng + (AV)  
Seat No. \_\_\_\_\_

No. of Printed Pages : 2

**SARDAR PATEL UNIVERSITY**  
**B.Com.(III Semester) Examination (Nov.- 2018)**  
**UB03ECOM02 - Advanced Accounting & Auditing - Paper-VI**  
**(Principles of Auditing)**

Date : 26-11-2018  
(Monday)

Time: 10.00 a.m. to 12.00 p.m.  
Total Marks : 60

Q.1 Define "Auditing" and explain objectives of Auditing. (15)

**OR**

Q.1 Explain characteristics of Auditing and explain difference between Auditing and Accountancy. (15)

Q.2 State the types of Audit and explain difference between Continuous Audit and Annual Audit. (15)

**OR**

Q.2 State the points to be considered before commencement of new Audit. (15)

Q.3 Explain objectives of Internal Check and explain difference between Internal Check and Internal Audit. (15)

**OR**

Q.3 What is Investigation? What points would you consider while conducting the Investigation ? (15)

Q.4 State the importance of Vouching and explain characteristics of Good Voucher. (15)

**OR**

Q.4 How would you vouch "Credit Sales" and "Purchase of Fixed Assets" ? (15)

( P.T.O )