

5. Audit programme is prepared by _____.

- The auditor
- The client
- The accountant
- The client and the auditor

6. Window Dressing is most likely to be committed by _____.

- Staff
- Management
- Auditors
- None of the above

7. _____ is a fraud that involved theft of an entity's assets.

- Window Dressing
- Falsification of records
- Misappropriation of Assets
- All of the above

8. _____ is an example of external documentary evidence.

- Carbon copies of Receipts
- Salary sheets of Employees
- Department requisition slips
- Balance confirmation letters from Debtors

9. When an Auditor seeks information or explanation from other employees of the client, the process is known as _____.

- Inquiry
- Observation
- Computation
- Analytical Review

10. _____ method of sample selection ensures that all items in the population have an equal chance of selection.

- Systematic Selection
- Random Selection
- Haphazard Selection
- None of the above

11. Vouching of telephone charges is done on the basis of _____.

- Telephone bill
- Payment voucher
- a and b
- None of the above

12. In verification of a fixed asset, the auditor checks _____.

- Confirmation from Debtors
- Bank Reconciliation Statement
- The existence, ownership, non-omission and disclosure of the asset
- None of the above

2. (A) Explain different types of Errors and Frauds. 15

OR

2. (B) Explain Interim Audit. 07

(C) Explain Continuous Audit. 08

Auditing Semester Model Question Paper

William Andrew Paton

Auditing Semester Model Question Paper:

Taxmann's Auditing and Corporate Governance - Updated & amended student-oriented book with simple, systematic & comprehensive explanation of auditing, corporate governance, CSR | B.Com. (Hons) | CBCS Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora, 2023-12-20 The objective of this book is to impart the basic knowledge of the following in the global and Indian context Auditing Corporate Governance Corporate Social Responsibility This book also discusses the issues in corporate governance ethics and auditing This book covers the entire syllabus for undergraduate students of the following B Com Hons B Com Programme BBA BMS of Delhi University Other Universities This book is a recommended textbook by the University Grants Commission UGC for undergraduate students of B Com Hons and allied courses under the Choice Based Credit System CBCS Programme This book incorporates recent changes in the Indian Companies Act 2013 SEBI LODR Regulations at the relevant places The Present Publication is the 7th Edition authored by Anil Kumar Lovleen Gupta and Jyotsna Rajan Arora with the following noteworthy features Simple Systematic and Comprehensive Explanation of the concept and theories underlying Auditing Corporate Governance Organised Analysis of the theories and issues underlying corporate governance and business ethics Most Updated Amended This book incorporates all the latest amendments and rules concerning company audit and corporate governance provisions laid down by SEBI LODR Regulations and the Companies Act 2013 Student Oriented Book This book has been developed keeping in mind the following factors o Interaction of the authors teachers with their students in the classroom o Shaped by the authors teachers experience of several years o Reactions and responses of students have also been incorporated at different places in the book This book also incorporates the previous year's question papers o B Com Hons CBCS 2018 Semester VI o B Com Prog CBCS 2018 o B Com Hons CBCS 2019 Semester VI o B Com Hons CBCS 2020 OPEN BOOK EXAM o B Com Hons CBCS 2022 Semester VI o B Com Hons CBCS 2023 Semester VI The structure of the book is as follows Conceptual Aspects Principles Techniques The first three chapters contain the conceptual aspect of auditing objects principles and techniques including the role of auditing in Corporate Governance Corporate Governance Chapter four lays down the theoretical aspects of corporate governance including the models of corporate governance prevalent in most countries of the world Board Committee is an essential mechanism of corporate governance which is discussed in Chapter five Corporate Governance in India Chapter sixth is devoted exclusively to corporate governance in India which includes discussion on the following o Various Reforms Undertaken o Initiatives of SEBI Government of India CII in the direction of better governance of companies Issues of Corporate Governance The issues of insider trading whistleblowing class action shareholders activism and credit rating are discussed in the next chapter Major Corporate Governance Failures Chapter eight of the book presents significant scams that took place in different parts of the world including Enron WorldCom Vivendi BCCI Andersen worldwide Maxwell Communications Satyam downfall of Kingfisher Airlines IL FS debacle and PNB heist Codes on Corporate Governance

Chapter nine contains the standards and codes of corporate governance as developed in the UK and USA and also the international codes like OECD Principles on corporate governance Business Ethics The basic concept of ethics is laid down in chapter ten which also discusses the corporate code of ethics This chapter extends the concept of ethics to include principles and theories of business ethics Corporate Social Responsibility The book's last chapter is the most contemporary It addresses the buzzword Corporate Social Responsibility This chapter discusses various views on CSR and also highlights the internal processes besides external standards relating to CSR

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web 1 465 95 tl creality sermoon v1 pro 3d yazıcı en uygun fiyatla robotistan da 17 00 a kadar aynı gün kargo 350tl üzeri alışverişlerde bedava kargo taksit seçenekleri ve kapıda ödeme avantajlarıyla 5000 den fazla maker ürününü robotistan güvencesiyle şimdi satın alın