

10. Explain the audit of impersonal ledger.

SECTION – B

(5 X 4 = 20 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)

11. a) Explain the basic principles of governing an audit.

(OR)

b) Describe e- audit. Explain the advantages of E-audit.

12. a) Describe the types of audit programme.

(OR)

b) Discover the reliability of audit evidence.

13. a) Examine the essential characteristics of good system of Internal check.

(OR)

b) Discuss the approaches of auditing in computerized environment

14. a) Interpret the Auditors duty in Internal control of purchase return.

(OR)

b) Discuss the types of vouchers.

15. a) Describe Purchases ledger.

(OR)

b) Compare the reserve and provisions.

SECTION - C

(4 X 10 = 40 MARKS)

ANSWER ANY FOUR OUT OF SIX QUESTIONS

(K4 / K5)

(16th QUESTION IS COMPULSORY AND ANSWER ANY THREE QUESTIONS (FROM Qn. No : 17 to 21))

16. Classify the methods to obtain the audit procedures.

17. List out the Qualities of an Auditor.

18. Classify the types of audit sampling.

19. Determine the principles of internal control.

20. Explain the steps in sales ledger.

21. Discuss the duty of an auditor in connection with credit purchases.