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12.08.

Auditing (14)

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Meaning and scope of Auditing. (objectives)

\* Choose the correct answer:—

1) Which of the following is the function of an Auditor?

(a) To examine the arithmetical accuracy of accounts

(b) To detect and prevent the errors

(c) To detect and prevent the frauds

(d) All the above

Ans → (d)

2. Who can be an auditor?

(a) Commerce graduate (b) A science

(c) Both of these

(d) None of these

Ans → (d)

3. Auditing is:

(a) An art (b) A science  (c) Both of these (d) None of these

Ans → (c)

4. Accountancy begins where:

(a) Book-keeping ends (b) Auditing ends

(c) Investigation ends (d) None of these

Ans → (c)

5. Where Book-keeping ends:

(a) Auditing begins  (b) Accountancy begins

(c) Investigation begins (d) None of these

Ans → (b)

6. Auditing begins where:

- (a.) Book-keeping ends (b.) Accountancy ends  
(c.) Investigation ends (d.) None of these

Ans → (b)

7. Where Investigation begins:

- (a.) Auditing ends (b.) Book-keeping ends  
(c.) Accountancy ends (d.) None of these

Ans → (a.)

8. For every business, Accountancy is:

- (a.) Luxury (b.) Necessity (c.) Symbol of prestige (d.) None of these

Ans → (b)

9. For a betel shopkeeper, Auditing is:

- (a.) Necessity (b.) Luxury (c.) Economics (d.) None of these

Ans → (b)

10. For Tata Co., Auditing is:

- (a.) Necessity (b.) Luxury (c.) Symbol of prestige (d.) Economics

Ans → (a)

11. Human memory power is:

- (a.) Unlimited (b.) Limited (c.) Fast (d.) None of these

Ans → (b)

12. Chartered Accountants are:

- (a.) Amateur Auditors (b.) Government Auditor

- (c.) Professional Auditors (d.) None of these

Ans → (c)

(13.) In an Auditor, the knowledge of Book-keeping and Accountancy is :

- (a.) Acquired knowledge (b.) Born quality  
(c.) Original quality (d.) None of these

Ans → (a.)

(14.) Technical knowledge of Auditing is :

- (a.) Born (b.) Acquired (c.) Original (d.) None of these

Ans → (b.)

(15.) High moral character of an auditor is :

- (a.) Born quality (b.) Acquired knowledge

- (c.) General quality (d.) None of these

Ans → (a.)

(16.) An Auditor should be :

- (a.) Fearless (b.) Patient (c.) Honest (d.) All of these

Ans → (d.)

(17.) An Auditor should have :

- (a.) Tactfulness (b.) Honesty (c.) morality (d.) All of these

Ans → (d.)

(18.) An Auditor should not be :

- (a.) Tactful (b.) Honest (c.) Suspicious (d.) Patient

Ans → (c.) Suspicious