



**JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE
AND TECHNOLOGY**

**UNIVERSITY EXAMINATION FOR THE DEGREE IN BUSINESS
ADMINISTRATION AND THE DEGREE IN EDUCATION
YEAR3 SEMESTER 1 2018/2019 ACADEMIC YEAR
MAIN CAMPUS REGULAR**

COURSE CODE: ABA 305

COURSE TITLE: AUDITING 1

STREAM:

EXAM VENUE:

EXAM SESION:

EXAMINATION DATE:

DURATION: 2 Hours

INSTRUCTIONS

- 1. Answer QUESTION ONE and any other TWO questions**
- 2.Show all your workings.**
- 3.Do not write anything on the question paper**

QUESTION ONE

- a) Describe the content of Audit report (10 marks)
- b) Explain the importance of Audit planning (10 marks)
- c) Discuss how the objectives of auditing have changed over the years (10 marks)

QUESTION TWO

- a) Discuss the auditors responsibility with regards to prevention and detection of fraud and errors (10 marks)
- b) Distinguish between internal audit and external audit (10 marks)

QUESTION THREE

- a) Explain the salient features of the audit of a sole trader (10 marks)
- b) Compare and contrast a final audit and interim audit (10 marks)

QUESTION FOUR

- a) Explain the difference between Auditing and Investigation (10 marks)
- b) Describe desired Qualities of a successful Auditor (10 marks)

QUESTION FIVE

- a) Explain the salient features of Audit Memorandum (10 marks)
- b) Evaluate the methods of obtaining Audit Evidence (10 Marks)