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Reg. No. : .....

Name : .....

Sixth Semester B.Com. Degree Examination, March 2020

First Degree Programme under CBCSS

Core Course : CO 1641/CX 1641/TT 1641/HM 1641/CC 1644 — AUDITING

(2014 Adm onwards)

(Common for Commerce/Commerce and Tax Procedure and Practice/ Commerce and Tourism and Travel Management/ Commerce and Hotel Management and Catering/ Commerce with Computer Applications)

Time : 3 Hours Max. Marks : 80

SECTION – A

Answer **all** questions in **one or two** sentences each. **Each** question carries **1** mark.

1. What is the purpose of auditing?
2. Who is CAG?
3. What is error of principle?
4. What is flexible audit programme?
5. What is current audit file?
6. What is verification?
7. What is primary voucher?
8. What is internal check?
9. What are different types of investigations?
10. What is audit report?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer **any eight** questions in not exceeding **1** paragraph each. **Each** question carries **2** marks.

11. What is manipulation of accounts?

12. What is meant by audit procedure?

13. What is continuous audit?

14. What is test check?

15. What are the components of internal control?

16. What are contingent liabilities?

17. What is meant by 'teeming and lading'?

18. What are the objectives of vouching?

19. What is the concept of 'true and fair'?

20. What is rotation of auditors?

21. What are the liabilities of an auditor?

22. Enumerate the purpose for which investigation is undertaken.

(8 X 2 = 16 Marks)

SECTION – C

Answer **any six** questions in not exceeding **120** words each. **Each** question carries **4** marks.

23. What are the limitations of auditing?

24. What are the objectives of management audit?

25. What are the advantages of audit programme?

26. Describe internal check system as regards wages.

27. What are the requirements for a valid voucher?

28. What are the liabilities of joint auditors?

29. Enumerate the disqualifications of an auditor.

30. Distinguish between auditing and investigation.

31. Explain different types of audit report.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions in not exceeding **4** pages each. **Each** question carries **15** marks.

32. Explain the process of conducting an investigation.

33. "Vouching is the essence of auditing". Comment.

34. What are the preliminary steps taken by an auditor before commencement of a new audit?

35. What are the special considerations involved in the audit of a company?

(2 × 15 = 30 Marks)
