



(Pages : 3)

E – 1753

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2018
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 **one** mark.

1. What do you mean by Incidental objectives of auditing ?
2. What is compensating errors ?
3. What do you mean Lapping ?
4. What is window dressing ?
5. What is environmental audit ?
6. What is audit memorandum ?
7. What is the meaning of Internal Check ?
8. Define verification.
9. What is auditor's lien ?
10. What is Investigation ?

(10×1=10 Marks)

P.T.O.



SECTION – B

Answer **any eight** questions in **not** excluding **one** paragraph **each**.

Each question carries **2** marks.

11. What is Government audit ? Write any two objectives.
12. Differentiate Interim Audit and Internal Audit.
13. Explain Audit Committee.
14. What is liability for Misfeasance ?
15. Explain in brief with examples :
 - a) Primary Voucher.
 - b) Collateral Vouchers.
16. What are the essentials of a Valid Voucher ?
17. What are Contingent Assets ? Give examples.
18. State the duties of auditor while auditing
 - a) Calls in advance and
 - b) Calls in arrears.
19. Explain the meaning of "true and fair view".
20. State two methods of ascertaining the earning capacity of a business.
21. Explain the classification of Audit Programme.
22. "Auditor is only a watch dog not a blood hound" – Explain. **(8×2=16 Marks)**

SECTION – C

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

23. Explain the liabilities of Auditing.
24. What is continuous Audit ? Explain its advantages.
25. What are the difference between Routine checking and Test checking ?



26. "Auditor cannot be held liable if there is negligence without loss" – Discuss.
27. Explain internal check as regards purchase.
28. "Auditor is not a valuer but he intimately concerned with values" – Explain.
29. What is vouching ? How would you vouch the cash book ?
30. Explain the status of an auditor.
31. Define investigation. Explain the purpose of investigation. (6×4=24 Marks)

SECTION – D

Answer **any two** questions in **not** excluding **four** pages **each**. **Each** question carries **15** marks.

32. Explain the liabilities of an Auditor.
 33. What is Internal Check ? Explain the system of Internal check as regards purchase and sales.
 34. Describe the duties of an auditor.
 35. Explain how you would conduct investigation in the case of a suspected fraud. (2×15=30 Marks)
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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)

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)
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