



K22U 2027

Reg. No. :

Name :



V Semester B.Com. Degree (CBCSS – Supplementary)
Examination, November 2022
(2016 – 18 Admissions)
Core Course
5B12COM : AUDITING

Time : 3 Hours

Max. Marks : 40

PART – A

I. Answer **all** questions. **Each** carries $\frac{1}{2}$ marks. (4× $\frac{1}{2}$ =2)

- 1) _____ is the audit issued by the Controller and Auditor General of India.
- 2) _____ is the kind of audit which is conducted generally between two annual audits.
- 3) Auditing begins where _____ ends.
- 4) The audit that is made compulsory under statute is called _____

PART – B

II. Answer **four** questions. **Each** carries **one** mark. (4×1=4)

- 5) Define auditing.
- 6) What do you mean by Internal Check ?
- 7) Define Vouching.
- 8) What is Teeming and lading ?
- 9) What is Audit report ?
- 10) Define Internal audit.

P.T.O.



PART – C

III. Answer **any six** questions (**not exceeding one** page). **Each** carries **three** marks.

(6×3=18)

- 11) What are the objectives of Social Audit ?
- 12) What are the functions of an auditor ?
- 13) What are the objectives of EDP audit ?
- 14) Explain the major differences between social audit and management audit.
- 15) What is the need for audit of partnership firms ?
- 16) What is the civil liability of a company auditor ?
- 17) What is the function of GAS package ?
- 18) What are the disadvantages of auditing ?

PART – D

IV. Answer **any two** questions. **Each** carries **eight** marks.

(2×8=16)

- 19) Explain the different types of auditing.
 - 20) Explain the rights and duties of an auditor.
 - 21) Explain the procedure of audit of share capital.
-