



K16U 0068

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CCSS-Reg./Supple./Improv.)**  
**Examination, May 2016**  
**Core Course**  
**6B15 COM : AUDITING**  
**(2012 Admn. Onwards)**

Time : 3 Hours

Max. Weightage : 30

**PART – A**

This Part consist of **two** bunches of question carrying **equal** weightage of **one**.  
**Each** bunch consist of **four** objective type questions. Answer **all** questions.

- I. 1) Which of the following error do not come under clinical error ?
- |                          |                         |
|--------------------------|-------------------------|
| a) Error of omission     | b) Errors of commission |
| c) Errors of duplication | d) Errors of principle  |
- 2) Audit conducted by the employees of the organisation
- |                      |                    |
|----------------------|--------------------|
| a) Interim audit     | b) Internal audit  |
| c) Performance audit | d) Statutory audit |
- 3) Automative review of operation is called
- |                    |                     |
|--------------------|---------------------|
| a) Internal audit  | b) Internal check   |
| c) Audit procedure | d) Internal control |
- 4) Civil liability come under
- |                        |                              |
|------------------------|------------------------------|
| a) Criminal liability  | b) Liability for negligence  |
| c) Statutory liability | d) Liability for misfeasance |

P.T.O.





PART – C

Answer **any six** questions. **Each** question carries a weightage of **two**.

19. State the functions of Audit Committee.
20. What are the contents of audit working papers ?
21. Distinguish between verification and valuation.
22. What do you mean by Audit in Depth ? What are its objectives ?
23. What are the main objectives of share transfer audit ?
24. What are the characteristics of a good audit report ?
25. What are the disqualifications of a company auditor ?
26. Mention what are the undertakings which are subject to statutory audit. (6×2=12)

PART – D

Answer **any two** questions, **each** carries a weightage of **four**.

27. Explain the areas where the use of computer in auditing may be relevant.
  28. Define vouching. Explain the objects and importance of vouching.
  29. Discuss the rights and powers of a company auditor. (2×4=8)
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