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Reg. No. : ....

Name : ....
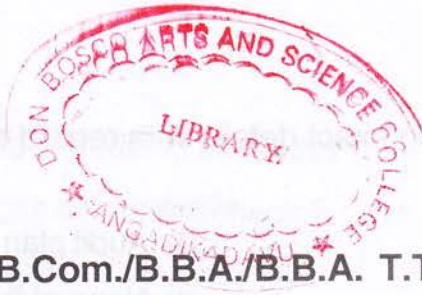
VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A. T.T.M./B.B.M./B.C.A./B.S.W./
B.A. Afsal-Ul-Ulama Degree (CCSS – Reg./Supple./Improv.) Examination,
May 2013
Core Course in Commerce
6 B15 COM : AUDITING

Time : 3 Hours   Max. Weightage : 30

PART – A

This part consists of **two** bunches of questions carrying **equal** weightage of **one**.
Each bunch consists of **four** objective type questions. Answer **all** questions.

I. Fill in the blanks :

1) Audit conducted is between two annual audit is called _____

2) Willfull misrepresentation are deliberate concealment of material fact with a
view to deceive is _____

3) Techniques which make use of computer system in auditing are known as

_____

4) Detailed examination of the books of accounts at regular interval is called
_____ audit.

II. Choose the correct answers :

5) When the same transaction recorded twice in the books of accounts, the
error is called ?
   a) Errors of ommission   b) Errors of commission
   c) Errors of duplication   d) None of these

6) Audit carried out at the will of the proprietor is called
   a) Complete audit   b) Voluntary audit
   c) Private audit   d) None of these

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7) A written plan containing exact details with regard to the conduct of audit is called

   a) Audit programme
   b) Audit plan
   c) Audit note
   d) None of these

8) Audit after the close of the books of account is called

   a) Interim audit
   b) Continuous audit
   c) Final audit
   d) None of these   (2×1=2)

PART – B

Answer **any eight** questions in **one** or **two** sentences **each**. **Each** question carries a weightage of **one**.

9) What is statutory audit ?

10) What is list checking ?

11) Define verification.

12) What is contingent asset ?

13) What do you mean by a voucher ?

14) Give any one example of errors of principle.

15) Define audit report.

16) What is primary voucher ?

17) What is private audit ?

18) What do you mean by fraud ?   (8×1=8)

PART – C

Answer **any six** questions in **one** or **two** sentences **each**. **Each** question carries a weightage of **2**.

19) Explain teeming and lading.

20) State the essentials of a good audit working paper.

21) What are the objectives of auditing in depth ?

22) What are the advantages of internal check ?

23) What are the requirement of a voucher ?

24) Distinguish between verification and valuation.

25) How will you vouch the personal ledger of a firm ?

26) Distinguish between internal check at internal audit.   (6×2=12)

PART – D

Answer **any two** questions. **Each** carries a weightage of **4**.

27) Discuss the statutory duties of an auditor under the companies Act, 1956.

28) Explain the areas where the use of computer in auditing is relevant.

29) What are the procedures to be following by the newly appointed auditor of a partnership firm ?   (2×4=8)

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