

Reg. No. : .....

Name : .....

**Seventh Semester B.Com. LL.B. (Five Year Integrated)  
Degree Examination, January 2025**

**Paper I : AUDITING**

**(2013–2019 Admission)**

Time : 3 Hours

Max. Marks : 80

I. Answer any **five** questions. **Each** question carries **2** marks.

1. Define Tax Audit.
2. What you mean by Audit committee?
3. What is Contingent Liability?
4. What is Primary Voucher?
5. What is internal audit?
6. Define audit programme.
7. What is surprise check?

**(5 × 2 = 10 Marks)**

II. Answer any **four** questions. **Each** question carries **4** marks.

1. What are the advantages of continuous audit?
2. What do you mean by audit procedure?

P.T.O.

3. What are audit standards?
4. Distinguish between errors and frauds
5. Write a note on Social Audit.

(4 × 4 = 16 Marks)

III. Answer any **four** questions. **Each** question carries **6** marks.

1. Explain the contents of an Audit Note Book?
2. What are the advantages of internal check?
3. Explain the duties of an internal auditor.
4. What are the requirements of a valid voucher?
5. Explain different approaches to EDP auditing.

(4 × 6 = 24 Marks)

IV. Answer any **three** questions. **Each** question carries **10** marks.

1. Describe the duties and liabilities of an auditor.
2. Explain the procedure for verification of fixed assets.
3. Explain the classification of audit.
4. What are the general considerations in vouching cash transactions?

(3 × 10 = 30 Marks)