

Reg. No. :

Name :

**Seventh Semester B.Com. LL.B. (Five Year Integrated) Degree
Examination, January 2026**

Paper I : AUDITING

(2013-2019 Admission)

Time : 3 Hours

Max. Marks : 80

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

1. Define Auditing.
2. What is audit report?
3. What are clerical errors?
4. What is audit documentation?
5. What is test checking?
6. Define internal check.
7. What is verification?

(5 × 2 = 10 Marks)

II. Answer **any four** of the following. Each question carries **4** marks.

8. What are the objectives of auditing?
9. Write a note on test checking.
10. What are the components of internal control?

P.T.O.

11. What are the objectives of verification?

12. Explain the objectives of cost audit.

(4 × 4 = 16 Marks)

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

13. What are the requirements of a valid voucher?

14. What is Audit Committee? How is it constituted?

15. Explain the procedure for vouching cash sales?

16. What are the limitations of internal check?

17. Explain different types of vouchers.

(4 × 6 = 24 Marks)

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

18. What is audit process? Explain the different stages in audit process.

19. Explain the duties of auditor in respect of internal check and internal auditing.

20. What is vouching? What are the considerations that the auditor should bear in mind while vouching?

21. Explain the rights and powers of an auditor.

(3 × 10 = 30 Marks)