

Reg. No. :

Name :

**Seventh Semester B.Com.,LL.B (Five Year Integrated) Degree
Examination, June 2019**

Paper I : AUDITING

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. Define Auditing.
2. What is Social audit?
3. What is error of principle?
4. What is internal control?
5. What is audit verification?
6. What is primary voucher?

PART – B

(5 × 2 = 10 Marks)

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

7. What are the features of auditing?
8. What are the limitations of internal check?

9. Explain the objectives of vouching.
10. What are the duties of Internal auditor?
11. What are contingent liabilities?

(4 × 4 = 16 mark)

PART – C

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

12. Explain the objectives of auditing.
13. What are the classification of audits?
14. Describe the factors affecting audit planning.
15. What are classification of audits?
16. What are the types of vouchers?
17. Explain the objectives of verification.

(4 × 6 = 24 marks)

PART – D

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

18. Explain the advantages of disadvantages of auditing.
19. 'Auditor is a watch dog, but not a blood hound' – Explain.
20. Describe the procedure for vouching Cash Sales and Cash Purchases.
21. What are the powers of audit committee?

(3 × 10 = 30 Marks)