

Reg. No. :

Name :

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

Paper I : AUDITING

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – I

Explain **any five** of the following. Each question carries **2** marks.

1. Explain the term Internal Audit.
2. Define Auditing.
3. What is Statutory Audit?
4. What is internal control?
5. What do you mean by vouching?
6. What is embezzlement of cash?

(5 × 2 = 10 Marks)

PART – II

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

1. Explain the various objectives of auditing.
2. What is an error of principle?

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3. What do you mean by Manipulation of Accounts?
4. What are the advantages of audit?
5. What is an audit report? Explain the features.

(4 × 4 = 16 Marks)

PART – III

Explain **any four** of the following. Each question carries **6** marks.

1. What are the liabilities of a company auditor?
2. Differentiate between auditing and investigation.
3. What are the procedures for an audit?
4. Differentiate between capital expenditure and revenue expenditure.
5. Explain Qualification and Qualities of an Auditor.

(4 × 6 = 24 Marks)

PART – IV

Explain **any three** of the following. Each question carries **10** marks.

1. What do you mean by an Audit? Explain the types of Audit.
2. Describe briefly the main provisions regarding the appointment of auditors in different circumstances.
3. What is vouching? Explain the objectives and importance of vouching.
4. Explain the qualification and disqualification of an auditor.

(3 × 10 = 30 Marks)