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Reg. No. : ....

Name : ....

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

Paper I — AUDITING

(2020 Admission Onwards)

Time : 3 Hours Max. Marks : 80

PART – A

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

1. What is management audit?
2. What is internal check?
3. What is vouching?
4. What do you mean by investigation?
5. What are audit files?
6. What do you mean by assurance?
7. What is audit control?

(5 × 2 = 10 Marks)

PART – B

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

8. What are the features of auditing?
9. Examine the scope of internal control.

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10. Differentiate between vouching and verification.

11. What are the qualities of a good audit report?

12. What are the objectives of investigation in auditing?

(4 × 4 = 16 Marks)

PART – C

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

13. What are the advantages of auditing?

14. Explain internal check as regards credit purchase.

15. Discuss the general considerations in vouching cash transactions.

16. What are the rights and powers of a company auditor?

17. Explain the differences between investigation and auditing.

(4 × 6 = 24 Marks)

PART – D

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

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

19. Discuss the principles of internal check.

20. Explain the different types of investigation.

21. What are the considerations that the auditor should bear in mind while vouching the receipt side of a cash book?

(3 × 10 = 30 Marks)

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