

Reg. No. :

Name :

**Seventh Semester B.Com. LL.B. (Five Year Integrated)
Degree Examination, February 2023**

**Paper I : AUDITING
(2013 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. What is an error of omission?
2. What do you mean by interim audit?
3. What do you mean by Tax audit?
4. What is teaming and lading?
5. What do you mean by Social audit?
6. What is meant by Qualified Audit Report?
7. What are audit files?

(5 × 2 = 10 Marks)

PART – B

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

8. What are Audit working papers? What are its advantages?
9. What are the objectives of Internal Audit Control?

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10. List out the Rights of an auditor.
11. What are the various types of audit report?
12. Briefly explain share capital audit.

(4 × 4 = 16 Marks)

PART – C

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

13. What are the basic principles which govern the auditors whenever he carries out an Audit?
14. Distinguish between Vouching and Verification.
15. What do you mean by Audit Programme? What are its advantages?
16. Explain the audit procedures in electronic data processing audit.
17. Explain the internal check procedure regarding purchases.

(4 × 6 = 24 Marks)

PART – D

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

18. What are the duties of an auditor?
19. What are the steps taken by an auditor for vouching of non-cash items?
20. Discuss the objectives of verification and valuation of assets and liabilities.
21. Discuss various problems in an Electronic Data Processing environment audit.

(3 × 10 = 30 Marks)