QP CODE: 26017375

26017375

Reg No : .....

Name : .....

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE / MERCY CHANCE EXAMINATIONS, MARCH 2026

Sixth Semester

CORE - CO6CRT19 - AUDITING AND ASSURANCE

Common for B.Com Model I Finance & Taxation,B.Com Model I Co-operation, B.Com Model I Computer Applications, B.Com Model I Marketing & B.Com Model I Travel & Tourism

2017 Admission Onwards

0659097D

Time: 3 Hours Max. Marks : 80

Instructions to Private candidates only: This question paper contains two sections. Answer SECTION I questions in the answer-book provided. SECTION II, Internal Examination questions must be answered in the question paper itself. Follow the detailed instructions given under SECTION II

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. "Accountancy begins where book keeping ends" Explain.
2. What is fraudulent manipulation of accounts?
3. How auditing is different from accounting on nature of work?
4. Distinguish between permanent and current audit file.
5. Give an example for subsequent events.
6. What do you mean by application control under computerised environment ?
7. What do you mean by a voucher?
8. Explain fictitious assets.
9. How are auditors appointed in government companies?
10. What is meant by auditors lien?
11. What do you mean by EDP Infrastructure?
12. Define Investigation Report.

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. What is continuous audit? What are its disadvantages?
14. How to overcome disadvantages of audit programme?
15. Describe the purpose of working papers.
16. What are the differences between Internal Check and Internal Audit?
17. What are the objectives of vouching?
18. What is the need for auditing the accounts of a joint stock company?
19. Differentiate between a qualified and unqualified audit report.
20. Explain different types of government audit.
21. Explain the procedure of audit of charitable organisations.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the qualifications and qualities required for an auditor.
23. Critically evaluate various methods used to obtain audit evidence.
24. Explain internal check system as regards wage payment.
25. What are Educational Institutions? Explain how does an auditor conducts the audit of colleges.

(2×15=30)