QP CODE: 26023070

Reg No : .....

Name : .....

B.COM DEGREE (CBCS)SPECIAL RE APPEARANCE EXAMINATIONS, MAY 2026 (EXCLUSIVELY FOR THE FAILED CANDIDATES OF 2023 ADMISSION)

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

2023 Admission Only

FD027DFA

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. "Auditing begins where accountancy ends" Explain.
2. What are the professional qualifications required for an auditor?
3. What is interim audit?
4. Name the preliminary steps for commencing an audit.
5. What do you mean by audit files?
6. What do you mean by internal control under computerised environment?
7. What do you mean by internal check?
8. What do you mean by verification of assets and liabilities?
9. How can a casual vaccany of an auditor be filled in a company?
10. What is an audit report?

11. What is Miscellaneous audit?

12. What is EDP Environment?

(10×2=20)

Part B

*Answer any **six** questions.*
*Each question carries **5** marks.*

13. What are the different types of clerical errors?

14. Discuss any four types of audit evidence.

15. Explain re-computation as a procedure of obtaining audit evidence.

16. Explain vouching of various items of cash payments in case of wages and salaries.

17. Explain important concept of value used in valution of asset.

18. What is the need for auditing the accounts of a joint stock company?

19. What are auditors liabilites towards third parties?

20. What is Government Audit? Describe the main objectives of government audit.

21. What are Clubs? Explain the audit procedure of clubs.

(6×5=30)

Part C

*Answer any **two** questions.*
*Each question carries **15** marks.*

22. What is auditing? Differentiate between accountancy and auditing.

23. Explain the importance of Audit Working Papers in auditing the accounts of a Company.

24. 'Vouching is the backbone of auditing'. Explain.

25. Describe the procedure of investigation on purchase of a Limited Company.

(2×15=30)