



22100972

QP CODE: 22100972

Reg No :

Name :

**B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS,
APRIL 2022**

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

9EED25F9

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**

SECTION I

Part A

Answer any **ten** questions.

Each question carries **2** marks.

1. What are clerical errors?
2. How lack of time and fund affect the audit?
3. What is selective tax audit?
4. Define audit evidence.
5. Describe physical verification.
6. What do you mean by internal control under computerised environment?
7. Define internal audit.
8. Explain fictitious assets.
9. Why auditors are appointed in joint stock compaines?
10. What is the liability of an auditor under income tax act?
11. What is Miscellaneous audit?





12. What do you mean by misappropriation of cash?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Explain the qualifications of an auditor.
14. Explain the types of audit programme.
15. Describe the purpose of working papers.
16. Explain important concept of value used in valuation of asset.
17. Explain general principles of vouching.
18. Describe the provisions for rotation of auditors according to companies act 2013.
19. Differentiate between a qualified and unqualified audit report.
20. What are Clubs? Explain the audit procedure of clubs.
21. Describe different types of auditing in EDP Environment.

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. What is AAS? What is its importance? Explain the role of AASB in India.
23. Discuss the role and importance of audit files for an auditor.
24. What are the duties of an auditor as regards internal check?
25. Describe the duties and powers of C & AG.

(2×15=30)

