



23105359

**QP CODE: 23105359**

**Reg No** : .....

**Name** : .....

**B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS,  
MARCH 2023**

**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

2AC5D525

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 the steps involved in book keeping?
2. How auditing is different from accounting on scope of work?
3. What is AAS?
4. List out the documents contains in a current audit file.
5. Explain re- computation of depreciation.
6. What do you mean by application control under computerised environment ?
7. What do you mean by internal auditor?
8. What do you mean by vouching?
9. Who is a company auditor?





10. What is disclaimer of opinion report?
11. How does audit of Government Departments differ from Statutory Corporations?
12. What do you mean by 'Auditing through the computer'?

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. What are the secondary objectives of auditing?
14. Distinguish between planned and Skelton audit programme.
15. Analyse the case of Sockockinsky Vs Bright Graham and Co.
16. What are the objectives of internal audit?
17. Explain important concept of value used in valuation of asset.
18. Are retiring auditors eligible for re appointment? justify your answer.
19. In what instances can an auditor be held liable to third parties?
20. Explain the procedure of audit of charitable organisations.
21. Explain different types of investigation.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. Explain the different types of audit based on audit structure.
23. Explain various types of audit evidence and also explain their importance in the field of auditing.
24. Explain internal check system as regards wage payment.
25. Briefly explain the audit procedure of hospitals.

(2×15=30)

