

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2015-16 and thereafter)

SUBJECT CODE: 15CM/ME/AG55

B.Com. DEGREE EXAMINATION SEPTEMBER 2020

COMMERCE
SIXTH SEMESTER

COURSE : MAJOR – ELECTIVE

PAPER : AUDITING

TIME : 90 MINUTES

MAX. MARKS: 50

Section A

Answer ALL the questions.

(7 x 2 = 14)

1. Define the term “Auditing”.
2. What is an Audit Report?
3. What do you mean by vouching of trading transactions?
4. Enumerate the Qualifications of an auditor of a Company.
5. State the differences between internal check and Internal Audit.
6. Mention any two advantages of an “Audit Programme”?
7. List out the contents of audit working papers.

Section B

Answer any TWO questions.

(2 x 8 = 16)

8. Briefly explain the procedure for vouching of different items of Cash payments.
9. Discuss the salient features of computer Assisted Audit Techniques.
10. Explain the rights of an Auditor of a company.

Section C

Answer any ONE question.

(1 x 20 = 20)

11. Explain in detail the various objectives of Auditing.
12. What is verification? How will you verify the following assets?
a. Motor vehicles b. Inventories c. Debtors d. Bank Balances
