

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2015 – 2016 and thereafter)
SUBJECT CODE: 15CM/ME/AG55
B.Com DEGREE END SEMESTER EXAMINATION APRIL - MAY 2021
CORPORATE SECRETARYSHIP
SIXTH SEMESTER

COURSE : MAJOR ELECTIVE

PAPER : AUDITING

TIME : 90 MINUTES

MAX. MARKS: 50

Section A

Answer all questions:

(7 x 2 = 14)

1. What do you mean by Test data?
2. Define Auditing.
3. Write a short note on AAS 5.
4. State the Liability of an Honorary Auditor.
5. Differentiate between External and Internal Audit.
6. List the Elements of an Audit Report.
7. Give the Qualifications of an Auditor of Limited Companies.

Section B

Answer any TWO questions:

(2 x 8 = 16)

8. Discuss on the Problems of Auditing in an EDP Environment
9. Compare in detail between Internal and Statutory Audit.
10. Explain in detail on the procedure to be followed for Appointment of
a) First Auditor b) Branch Auditor.

Section C

Answer any ONE question:

(1 X 20 = 20)

11. Define Auditing. Elucidate on the Objectives of Auditing.
12. How do you verify the following assets?
a) Cash in Hand b) Patent Rights and Trademarks c) Property
