

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2019-20)
SUBJECT CODE: 19CO/MC/CA43

B.Com (CS) DEGREE EXAMINATION APRIL 2021
CORPORATE SECRETARYSHIP
FOURTH SEMESTER

COURSE : MAJOR – CORE
PAPER : COMPLIANCE AUDIT
TIME : 90 MINUTES

MAX. MARKS: 50

Section - A

Answer all the Questions

(7x2=14)

1. Define auditing.
2. What is an efficiency audit?
3. Bring any two differences between internal check and internal audit.
4. List out the objects of internal check.
5. What is audit sampling?
6. State the requisites of a valid voucher.
7. What is meant by audit programme?

Section - B

Answer any two questions:

(2 x 8 = 16)

8. Explain the objects of working paper and state the working paper standards.
9. Discuss the features and advantages of statutory audit.
10. Explain the principles, advantages and disadvantages of internal check.

Section - C

Answer any one question:

(1 x 20 = 20)

11. Explain the vouching procedure with regard to sales.
12. Discuss elaborately the objects of auditing.
