

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2008-2009 & thereafter)

SUBJECT CODE : CM/MC/AG64

B.Com. DEGREE EXAMINATION APRIL 2012
COMMERCE
SIXTH SEMESTER

COURSE : MAJOR – CORE
PAPER : AUDITING
TIME : 3 HOURS

MAX. MARKS : 100

SECTION – A

ANSWER ALL QUESTIONS:

(10 x 3 = 30)

1. Define Auditing.
2. What do you mean by Audit Working Papers?
3. What is a Voucher?
4. What do you understand by the term 'Teeming and Lading'?
5. Mention any six methods of providing Depreciation.
6. What are the objects of Verification of Assets?
7. Write a note on 'Internal Audit'.
8. What is meant by Audit Report?
9. List out the procedure for removal of auditor after the expiry of his term.
10. Write a note on types of CAAT.

SECTION – B

ANSWER ANY FIVE QUESTIONS:

(5 x 6 = 30)

11. Briefly explain the objects of an Audit.
12. List out the qualities of an Auditor.
13. What is meant by Window Dressing? What are its methods?
14. As an auditor, how will you vouch the receipt side of Cash Book.
15. Distinguish between Revenue Reserves & Provisions.
16. Briefly explain the provisions of Companies Act 1956 for appointment of an auditor of a Company.
17. Distinguish between Auditing and Investigation

SECTION – C

ANSWER ANY TWO QUESTIONS:

(2 x 20 = 40)

18. Prepare an Audit programme for the following organization
(i) Educational Institution and (ii) Hospital
19. Write a short notes on
(a) Audit Programme (b) Audit Note Book
(c) Test Checking (d) EDP Audit.
20. “Vouching is the backbone of Auditing” – Discuss.
21. Explain the Rights and Duties of Company Auditors.
