

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2019-20 and thereafter)

COURSE CODE: 19CM/MC/AG64

B.COM. DEGREE EXAMINATION - APRIL 2023
COMMERCE
SIXTH SEMESTER

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

MAX. MARKS: 100

Section – A

Answer All Questions

(10 x 2 =20)

1. Define Auditing.
2. Recall the meaning of an Audit Programme.
3. What is Vouching?
4. Spell the reasons for window dressing in Auditing.
5. What is verification of assets and liabilities in auditing?
6. List the objectives of verification.
7. Outline the rights of an auditor.
8. Are auditors liable for fraud?
9. Summarize the contents of an auditor's unqualified report.
10. Explain e-Auditing.

Section – B

Answer any FIVE Questions

(5 x 8 =40)

11. Distinguish between Internal Check and Internal Audit.
12. Illustrate the types of Audit Evidence.
13. Describe the objectives and important points to be considered by auditors in Vouching.
14. Highlight the objectives and importance of Verification.
15. Detail the provision relating to the appointment and removal of an auditor.
16. Elaborate the Reporting of Fraud by Auditors under Companies Act 2013.
17. Classify the contents of an Audit Report.

Section – C

Answer any TWO Questions

(2 x 20 =40)

18. Appraise the features and advantages of audit planning and internal control.
19. Critically examine the importance of vouching and list the steps involved in a Bank Reconciliation Statement audit.
20. Describe the general principles to be applied by an auditor relating to verification of assets and liabilities.
21. Elaborate the rights, duties and liabilities of an auditor as per Companies Act of 2013.
