

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during academic year 2019-2020 and thereafter)

B.Com. DEGREE EXAMINATION – APRIL 2024
ACCOUNTING & FINANCE
SIXTH SEMESTER

COURSE : MAJOR CORE
PAPER : AUDITING AND ASSURANCE
COURSE CODE : 19AF/MC/AA64
TIME : 3 HOURS

MAX. MARKS: 100

SECTION – A

Answer ALL the questions:

(10 x 2 = 20)

1. Define Auditing.
2. How are Auditors of Government Companies appointed?
3. Differentiate verification from vouching.
4. What is Audit sampling?
5. Bring out the limitations of auditing.
6. State the two types of evidence that are obtained during an audit procedure.
7. What is an Audit Programme?
8. How do you audit the expenditure incurred in firm?
9. Who can be appointed as Comptroller auditor general of India?
10. What are the contents of Electronic Data Processing Infrastructure?

SECTION – B

Answer any FIVE questions:

(5 x 8 = 40)

11. Enumerate the qualities of an Auditor.
12. What are the provisions in the companies act for the appointment of Auditor of a company?
13. Explain the contents of Audit working Papers.
14. Indicate the Auditor's liability with regard to Vouching of wages.
15. Briefly explain the advantages and disadvantages of auditing.
16. Enumerate the special points to which your attention should be directed in the audit of an educational Institution.
17. What is a private audit? Differentiate it from statutory audit.

SECTION – C

Answer any TWO questions:

(2 x 20 = 40)

18. Discuss the objectives & scope of Auditing.
19. What are the objectives of Internal control? Indicate the methods of evaluation of Internal control system.
20. Describe the procedure relating to Vouching of cash transactions.
21. Enumerate the types of opinion that may be expressed in an Audit Report.
