

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2023-24)

B.Com. DEGREE EXAMINATION APRIL 2026
COMMERCE
SIXTH SEMESTER

COURSE : MAJOR CORE
PAPER : AUDITING
SUBJECT CODE : 23CM/MC/AG64
TIME : 3 HOURS

MAX. MARKS: 100

Q. No.	SECTION A Answer the following. (5 x 2 = 10)	CO	KL
1.	Define Auditing.	1	K1
2.	What is meant by Internal Check?	1	K1
3.	Write short notes on Audit Evidence.	1	K1
4.	State the objectives of verification of assets.	1	K1
5.	List down the basic elements of Audit report.	1	K1
Q. No.	SECTION B Answer the following. (5 x 2 = 10)	CO	KL
6.	Mention any two differences between internal audit and statutory audit.	2	K2
7.	Write short notes on Garbage In and Garbage Out.	2	K2
8.	List the duties of an auditor while verifying Leasehold property.	2	K2
9.	Mention any three objectives of Vouching.	2	K2
10.	Who is the first auditor of a company?	2	K2
Q. No.	SECTION C Answer any TWO of the following. (2 x 10 = 20)	CO	KL
11.	Explain the verification and valuation of Cash in hand and Cash at bank.	3	K3
12.	Discuss in detail the liabilities of an auditor.	3	K3
13.	Explain the audit report including the new audit reporting requirements.	3	K3
Q. No.	SECTION D Answer any TWO of the following. (2 x 10 = 20)	CO	KL
14.	Explain the audit planning process in an organisation with suitable examples.	4	K4
15.	Analyse the different types of audit evidence used by auditors.	4	K4
16.	Discuss the appointment of an auditor in a Limited company.	4	K4
Q. No.	SECTION E Answer any TWO of the following. (2 x 20 = 40)	CO	KL
17.	Explain the objectives of auditing.	5	K5
18.	Explain in detail the rights and duties of an auditor.	5	K5
19.	Evaluate the role of auditing in an E-environment.	5	K5
20.	Discuss the importance of vouching in auditing. How would you vouch the receipts and payment of the cash book?	5	K5
