

**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 2013**  
**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 is an Audit Note book?
3. What do you mean by Vouching?
4. What is Internal check?
5. List out the objectives for verification of assets?
6. Define Depreciation.
7. What do you mean by casual vacancy?
8. What is Audit Report?
9. Write note on Test Data.
10. What is CAAT?

**SECTION – B**

**ANSWER ANY FIVE QUESTIONS:**

**( 5 x 6 = 30 )**

11. Briefly explain the objectives of Auditing.
12. What is a working paper? Explain the Essentials of a good working paper.
13. Explain the functions of Internal audit.
14. List and Explain the points to be considered while vouching cash transactions.
15. Classify the different kinds of reserves.
16. Explain the provisions regarding Appointment of an auditor.
17. Distinguish between Auditing and Investigation.

**SECTION – C**

**ANSWER ANY TWO QUESTIONS:**

**( 2 x 20 = 40 )**

18. “Vouching is the backbone of Auditing”-Discuss.
19. What is Audit Report? Explain the contents of Audit Report.
20. Explain the Rights and Duties of an Auditor.
21. Write short notes on:  
a) Audit Programmes b) Provisions c) Qualification of an Auditor d) EDP Audit.

\*\*\*\*\*