

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2011-2012 & thereafter)

SUBJECT CODE: 11CM/MC/AG64

B.Com. / B.Com (C.S) DEGREE EXAMINATION APRIL 2016
COMMERCE
CORPORATE SECRETARYSHIP
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. Define Audit Notebook.
3. What is meant by Internal Check?
4. What is Internal Audit?
5. Define Verification of assets.
6. Enumerate the methods of valuation of stock-in-trade.
7. Enumerate the statutory disqualifications of an auditor.
8. Write short notes on adverse audit report.
9. List out the types of investigation.
10. Write short notes on computer assisted audit techniques.

SECTION – B

ANSWER ANY FIVE QUESTIONS:

(5 x 6 = 30)

11. Describe the personal qualities of an auditor.
12. State the features of internal check.
13. Briefly discuss the objects of vouching the cash book.
14. Describe the objectives of Audit of Depreciation.
15. Distinguish between a Provision and a Reserve.
16. Describe the provisions relating to the removal of an auditor.
17. Distinguish between audit and investigation.

SECTION – C

ANSWER ANY TWO QUESTIONS:

(2 x 20 = 40)

18. Discuss the problem and control in an EDP environment.
19. Explain the vouching procedure as to various outstanding assets.
20. What are divisible profits? Discuss the duties of an auditor with regard to payment of dividend by a company.
21. Briefly discuss the various rights and duties of a company auditor.
