

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2015 – 2016 and thereafter)

SUBJECT CODE: 15CM/MC/AT54

B.Com. (A & F) DEGREE EXAMINATION NOVEMBER 2018
ACCOUNTING AND FINANCE
FIFTH SEMESTER

COURSE : MAJOR – CORE
PAPER : AUDITING TECHNIQUES
TIME : 3 HOURS

MAX. MARKS: 100

SECTION – A

ANSWER ALL QUESTIONS:

(10 x 2 = 20)

1. What is auditing ?
2. What is audit planning?
3. What do you mean by internal control?
4. State the meaning of audit sampling.
5. What do you mean by cash sales?
6. Define verification of assets.
7. What do you mean by company audit?
8. What do you mean by financial statements?
9. What is audit report?
10. What is meant by government audit?

SECTION – B

ANSWER ANY FIVE QUESTIONS:

(5 x 8 = 40)

11. Explain the objectives of auditing.
12. What is audit working paper? How is it important?
13. Explain the elements of internal control.
14. Discuss how will you audit cash sales?
15. Explain the rights and duties of an auditor of a limited company.
16. State the advantages of computer usage in auditing.
17. Discuss about the audit of hotels and hospitals.

SECTION – C

ANSWER ANY TWO QUESTIONS:

(2 x 20 = 40)

18. Explain the basic principles governing an audit.
19. Explain the types of sampling.
20. As an auditor how will you verify the following
 - (a) plant and machinery
 - (b) investments
 - (c) Good will
21. Explain the contents and the types of audit report.
