

QP CODE: 25020584



Reg No : .....

Name : .....

**B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE / MERCY CHANCE  
EXAMINATIONS, FEBRUARY 2025**

**Sixth Semester**

**CORE - CO6CRT19 - AUDITING AND ASSURANCE**

Common for B.Com Model I Finance & Taxation, B.Com Model I Co-operation, B.Com Model I  
Computer Applications, B.Com Model I Marketing & B.Com Model I Travel & Tourism

2017 Admission Onwards

2158C37B

Time: 3 Hours

Max. Marks : 80

*Instructions to Private candidates only: This question paper contains two sections. Answer SECTION I questions in the answer-book provided. SECTION II, Internal Examination questions must be answered in the question paper itself. Follow the detailed instructions given under SECTION II*

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What are the steps involved in book keeping?
2. What is selective tax audit?
3. What is APC?
4. Distinguish between permanent and current audit file.
5. Describe visual evidence.
6. What do you mean by internal control?
7. Who is an internal auditor?
8. Write any two limitations of internal check system.
9. Explain the meaning of 'true and fair view' in audit.
10. List any two disqualifications of a company auditor.
11. What do you mean by EDP Infrastructure?
12. What do you mean by misappropriation of cash?





(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. What are the advantages of auditing?
14. Discuss the importance of audit planning.
15. Explain re-computation as a procedure of obtaining audit evidence.
16. Explain importance of vouching.
17. Explain classification of asset.
18. What are the rights of an auditor?
19. What is the importance of an audit report?
20. Explain the procedure of audit of charitable organisations.
21. What are Clubs? Explain the audit procedure of clubs.

(6×5=30)

**Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the qualifications and qualities required for an auditor.
23. Explain the importance of Audit Working Papers in auditing the accounts of a Company.
24. What are the advantages and disadvantages of internal check?
25. What is Government Audit? Briefly explain the objectives and procedures of government audit.

(2×15=30)

