

QP CODE: 25021701



Reg No	:	
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# ${\tt B.VOC\ DEGREE\ REGULAR/REAPPEARANCE\ EXAMINATIONS,\ MARCH\ 2025}$

### **Sixth Semester**

**B.Voc Accounting and Taxation** 

#### **ATTCS605 - AUDITING**

2018 Admission Onwards 25D2DAC6

Time: 3 Hours Max. Marks: 80

#### Part A

Answer any **ten** questions.

Each question carries **2** marks.

- 1. Define auditing.
- 2. What is Audit Programme?
- 3. State any four features of internal control.
- 4. How would you vouch petty cash expenses?
- 5. What is the use of Audit Programme?
- 6. State the importance of audit report.
- 7. State the contractual duties of an auditor.
- 8. What is Errors of commission?
- 9. State the provisions of Companies Act,2013 regarding sec 146 Auditors to attend annual general meeting.
- 10. Explain the concept of audit documention.
- 11. State the contents of audit working papers.
- 12. How will you vouch credit sales?

(10×2=20)

## Part B

Answer any **six** questions.

Each question carries 5 marks.

13. What are the disadvantages of auditing?



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- 14. What are characteristics of performance Audit?
- 15. What is audit programme and its objectives?
- 16. State the Principles of a good internal check system.
- 17. How can an auditor be removed from his office?
- 18. What are the disqualification of an auditor?
- 19. Which are the limitations of audit?
- 20. Briefly explain social audit and its objectives.
- 21. What is auditing and explain its nature?

 $(6 \times 5 = 30)$ 

#### Part C

Answer any two questions.

Each question carries 15 marks.

- 22. Explain the principles of Good Internal Check system.
- 23. Discuss the rights and duties of an auditor.
- 24. What is auditing? Describe the advantages and disadvantages of an auditing?
- 25. Explain how to activating audit and compliance in tally.

 $(2 \times 15 = 30)$ 

