

B. COM. DEGREE END SEMESTER EXAMINATION - MARCH 2019**SEMESTER – 6: COMMERCE (CORE COURSE)****COURSE: 15U6CRCOM16: PRACTICAL AUDITING**

(Common for Regular - 2016 Admission / Supplementary-Improvement 2015 admission)

Time: Three Hours

Max. Marks: 75

SECTION AAnswer **all** questions. Each question carries **2** marks.

1. What do you mean by government audit?
2. What do you mean by errors of principles?
3. Define accounting ethics.
4. What is audit note book?
5. Define internal audit?
6. What is routine checking?
7. Describe primary voucher?
8. What is civil liability?
9. Explain forfeiture of shares.
10. What is a clean report? (2 x 10 = 20)

SECTION BAnswer **any five** questions. Each question carries **5** marks.

11. What are the different types of fraud?
12. Explain the concept of materiality.
13. What are the objectives of Cost Audit?
14. Explain the method to be adopted as part of investigation in the case of misappropriation of cash by the employees.
15. Explain the liabilities of the auditor of a company.
16. What are the essentials of a good audit working paper?
17. What are the differences between vouching and verification? (5 x 5 = 25)

SECTION CAnswer **any three** questions. Each question carries **10** marks.

18. What is an audit report? Explain essentials of a good report and various types of audit reports?
19. Explain the duties of an auditor.
20. As an auditor how would you vouch the following?
a) Cash purchase b) Wages
21. What are the internal checks for sales?
22. What are the objectives of auditing? (10 x 3 = 30)
