

S.NO: 22N1- UC

Course Code: BCK

A.D.M.COLLEGE FOR WOMEN, NAGAPATTINAM

(AUTONOMOUS)

B. Com Degree Examination

V Semester – November – 2022

CC XI - AUDITING

Time: 3 hours

Maximum Marks: 75

Section -A

10X2=20

Answer **ALL** the Questions

1. Define Auditing.
 2. What is materiality in auditing?
 3. What is internal check?
 4. What is internal audit?
 5. Who appoints the first auditors of a company?
 6. Who is an auditor?
 7. What is voucher?
 8. What is verification?
 9. What is meant by professional ethics?
 10. What is professional misconduct?
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Section -B

5X5=25

Answer **ALL** the Questions

11. a) Outline the specific objectives of auditing.

(or)

b) Explain the scope of auditing.

12. a) Outline the concept of Internal control.

(or)

b) What is Interim audit? Explain its merits.

13. a) Explain about the removal of auditor.

(or)

b) Examine about the Remuneration of auditor.

14. a) Explain the objectives of vouching.

(or)

b) Examine the importance of vouching.

15. a) Justify the concept of Controlled processing technique.

(or)

b) Outline the concept of Test data.

Section -C

3 X 10 = 30

Answer any **THREE** Questions

16. Distinguish between Accountancy and Auditing.
17. Differentiate between Internal audit and statutory audit.
18. Elaborate about the appointment of auditors in detail.
19. How would you vouch the following cash receipt transactions?
(i) Cash Sales (ii) Collection from debtors (iii) Sale of investments
20. Elaborate in detail about the computer audit programmes.

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