



Reg. No. :

Name :

V Semester B.Com. Degree (CBCSS-Reg./Sup./Imp.)
Examination, November 2020
(2014 Admn. Onwards)
Core Course
5B12COM : AUDITING

Time : 3 Hours

Max. Marks : 40

PART – A

I. Answer **all** questions. **Each** carries ½ marks.

- 1) The audit conducted in between two annual audit is known as
- 2) Intangible assets are valued at
- 3) _____ involves automatic review of operations of a business.
- 4) The most common computer assisted audit tool is

(4×½=2)

PART – B

II. Answer **any four** questions. **Each** carries 1 mark.

- 5) Define auditing.
- 6) What is social audit ?
- 7) Describe the meaning of teeming and lading.
- 8) What is routine checking ?
- 9) Write a note on audit trails.

10) List out any two duties of internal auditor.

(4×1=4)

PART – C

III. Answer **any six** questions (**not** exceeding **one** page). **Each** carries 3 marks.

- 11) Distinguish between auditing and accounting.
- 12) Write a note on test checking.

K20U 1593



- 13) How will you verify capital ?
- 14) What are the requirements of a valid voucher ?
- 15) List out the advantages of audit note book.
- 16) State the disqualifications of an auditor.
- 17) Discuss generalised audit software packages.
- 18) Explain the audit of charitable trust.

(6×3=18)

PART – D

IV. Answer **any two** questions. **Each** carries **8** marks.

- 19) Explain the rights and duties of an auditor.
- 20) What is management audit ? Discuss its objectives and importance.
- 21) What do you mean by 'verification and valuation of assets' ? Explain the duties of an auditor in respect of verification of assets.

(2×8=16)
