

Reg. No. :

Name :

Sixth Semester B.Com. Degree (C.B.C.S.S. – O.B.E. – Regular/ Supplementary/Improvement) Examination, April 2025 (2019 to 2022 Admissions) Core Course 6B14COM : AUDITING AND CORPORATE GOVERNANCE

Time : 3 Hours

Max. Marks: 40

(Very Short Answer)

PART – A

Answer any six questions from the following. Each question carries one mark.

- 1. What is a statutory audit?
- 2. What does 'Audit File' mean ?
- 3. What is an Internal Audit ?
- 4. Specify any two features of auditing.
- 5. What is an error of commission ?
- 6. What do you mean by verification of assets and liabilities ?
- 7. What is a negative report ?
- 8. Define 'e-governance'.

PART – B

(Short Essay)

Answer any six questions from the following. Each question carries three marks.

- 9. Distinguish between a continuous audit and a final audit.
- 10. What is Tax Audit ? Highlight its main objectives.
- 11. Under what circumstances are the auditors disqualified ? Discuss.
- 12. Summarise the important duties of an auditor in regard to the stock verification.

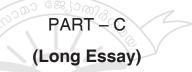
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(6×1=6)

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- 13. Explain the provisions as regards removal of an auditor.
- 14. How will you vouch the following ?
 - a) Cash book
 - b) Credit purchase
 - c) Credit sale.
- 15. What documents are contained in permanent audit file ? Explain.
- 16. Define Corporate Governance. Enumerate its objectives.

(6×3=18)



Answer any two questions from the following. Each question carries eight marks.

- 17. What is Vouching ? Compare between vouching and verification. Discuss the requirements of a voucher.
- 18. Elaborate on the rights and powers of an auditor.
- 19. What do you mean by audit programme ? What are its features and objectives ?

(2×8=16)

