

TB206245W

Reg. No :

Name :

B. Com. DEGREE (C.B.C.S.) EXAMINATION, MARCH 2023
(2020 Admission Regular, 2019, 2018 Admissions Supplementary)
SEMESTER VI - CORE COURSE (COMMERCE)
(B. Com Finance & Taxation and Capital Market)
CO6B22B18 - AUDITING AND ASSURANCE

Time : 3 hours Hours

Maximum Marks : 80

Part A

I. Answer any Ten questions. Each question carries 2 marks

(10x2=20)

1. Expand the term AAS.
2. Explain the term Detection of Errors.
3. Explain the term Audit Files.
4. State the meaning of Current audit file.
5. Infer the meaning of Financial controls.
6. Memorize the concept of Internal check.
7. Define Wasting assets.
8. What do you mean by Piecemeal report?
9. Explain the qualifications of a company auditor according to Section 141 of the Companies Act, 2013.
10. Discover the contents of Investigation report.
11. Write the preliminary steps an investigator should take before commencing investigation.
12. What is Investigation?

Part B

II. Answer any Six questions. Each question carries 5 marks

(6x5=30)

13. Explain the classification of audit on the basis of conduct of audit.
14. What are the characteristics of Performance audit?
15. State the objectives of Audit Programme.
16. Examine the relevance of Re-Computation as a method of obtaining Audit evidence.
17. "Vouching is the backbone of auditing." Explain.
18. Discuss the provisions regarding the appointment of the first and the second auditors.
19. What are the importance of Audit report?
20. Write the differences between Auditing and Investigation.
21. Distinguish between Government Audit and Financial Audit.

Part C

III. Answer any Two questions. Each question carries 15 marks

(2x15=30)

22. Write an essay on the types and conduct of Audit.
23. Describe the Internal control system in a computerised environment.
24. Discuss the Rights of an auditor under the Companies Act, 2013.
25. Describe the Procedures for Government Audit.