

BACHELOR'S DEGREE (C.B.C.S) EXAMINATION, MARCH 2025
2018, 2019, 2020, 2021 ADMISSIONS SUPPLEMENTARY
SEMESTER VI - CORE COURSE (COMMERCE)
CO6B22B18 - Auditing and Assurance

Time : 3 Hours

Maximum Marks : 80

Part A

I. Answer any Ten questions. Each question carries 2 marks**(10x2=20)**

1. Briefly express your understanding on Private audit.
2. Explain the term Detection of Errors.
3. Explain the term Audit Files.
4. Differentiate between Internal Audit Evidence and External Audit Evidence.
5. Memorize the concept of Internal check.
6. Quote the meaning of Contingent Assets.
7. Discuss how Patents are verified.
8. Illustrate the procedures for removal of an auditor.
9. Describe the Liability under the Indian Penal Code.
10. List any two problems faced by an auditor in computerised accounts.
11. Interpret the meaning of an Investigation report.
12. Describe the different ways to commit fraud.

Part B

II. Answer any Six questions. Each question carries 5 marks**(6x5=30)**

13. Differentiate between Accountancy and Auditing.
14. Discuss the term Fraud.
15. State the objectives of Audit Programme.
16. Describe the considerations before commencing the new audit or preparation before Audit.
17. Distinguish between Vouching and Verification.
18. Discuss the provisions regarding the appointment of the first and the second auditors.
19. Describe the status of an auditor.
20. Explain the different types of Government Audit.
21. Distinguish between Auditing and Investigation.

Part C

III. Answer any Two questions. Each question carries 15 marks**(2x15=30)**

22. Explain the objectives of Audit.
23. Explain the details of the procedure for Stock verification and Valuation by the auditor.
24. Discuss the Rights of an auditor under the Companies Act, 2013.
25. Explain the Duties and Powers of Comptroller and Auditor General of India.