

Faculty of Commerce**B.Com. III-Year, CBCS - V Semester Backlog Examinations –June/July, 2022****(For All Streams of B.Com)****PAPER: Auditing**

Time: 3 Hours

Max Marks: 80

Section-AI. Answer any **five** of the following (5x4=20 Marks)

1. Define Auditing
2. Explain Qualifications of Auditor
3. Define Audit sampling
4. How do you vouch credit sales?
5. What is qualified report?
6. Types of Vouchers Explain
7. Audit Committee.
8. What is a report?

Section-B

II. Answer the following (5x12=60 Marks)

9. (a) distinguish clearly between book-keeping, accountancy and auditing
(OR)
(b) Explain the different types of audit
- 10.(a) What is an audit program? Explain its advantages and disadvantages.
(OR)
(b) Explain the duties and liabilities of a company auditor.
- 11.(a) What is internal check? What are its merits and demerits;
(OR)
(b) What is an internal control? Explain its objectives.
- 12.(a) Define Vouching and explain its objects.
(OR)
(b) How would you vouch the following?
(i)Cash sales (ii) Payment to creditors (iii) Bills receivable
- 13.(a) What is an audit report? Explain the contents of audit report.
(OR)
(b) What is Valuation? Explain the procedure for valuation of the following assets (a) Freehold property (b) Leasehold property (c) Goodwill

Faculty of Commerce**B.Com. III-Year, CBCS - V Semester Regular Examinations –Jan, 2023**

(For All Streams of B.Com)

PAPER: Auditing

Time: 3 Hours

Max Marks: 80

Section-A

- I. Answer any *five* of the following questions (5x4=20 Marks)
1. Define Auditing.
 2. Audit Notebook
 3. Define Internal Control
 4. Define Vouchers
 5. Audit Reports
 6. Objectives of Auditing
 7. Engagement Letter
 8. Audit Committee

Section-B

- II. Answer the following questions (5x12=60 Marks)
9. (a) Explain the different types of Audit.
(OR)
(b) Explain the objectives and importance of Auditing.
10. (a) Explain the qualities of an Auditor.
(OR)
(b) Explain the process of appointing an Auditor.
11. (a) Explain the objectives of Internal Control.
(OR)
(b) Explain the differences between Internal Check and Internal Audit.
12. (a) Explain about the different types of Vouchers
(OR)
(b) Explain in detail vouching of Trading Transactions.
13. (a) Explain the role of Audit Committees.
(OR)
(b) Explain the different types of Audit Reports.

Faculty of Commerce**B.Com. III-Year, CBCS - V Semester Backlog Examinations, June-2023**

(For B.Com Gen)

PAPER: AUDITING

Time: 3 Hours

Max Marks: 80

Section-A

- I. Answer any FIVE of the following questions (5x4=20 Marks)
1. Define auditing.
 2. Audit Note book.
 3. Define internal Audit.
 4. Define Voucher.
 5. Audit Report.
 6. Audit Making.
 7. Civil liability of Auditor.
 8. Internal Control.

Section-B

- II. Answer the following questions (5x12=60 Marks)
9. (a) Explain the importance of auditing.
(OR)
(b) Explain about the different types of Auditing.
- 10.(a) Explain about the rights and duties of an Auditor.
(OR)
(b) Discuss the steps an auditor should take before commencing the Audit.
- 11.(a) Write about the objectives of Internal Control.
(OR)
(b) Write about the differences between Internal Check and Internal Audit.
- 12.(a) Write about the different types of vouchers.
(OR)
(b) Explain the importance of audit in an electronic data processing environment.
- 13.(a) Explain the role of Audit Committees.
(OR)
(b) Explain about different types of Audit Reports.
