

Reg. No.

S.NO: 401

BATCH: 2015 - 2017

END OF SEMESTER EXAMINATIONS, APRIL / MAY - 2019
AUDITING AND ASSURANCE
SUBJECT CODE: 15UAPA12

MAJOR : B.Com. (PA)
TIME : 3 HOURS

SEMESTER : IV
MAX. MARKS : 75

SECTION - A (10 x 1 = 10)

Answer ALL the questions:

1. Define Auditing.
2. What is continuous audit?
3. What are accounting centrals?
4. What is audit programme?
5. Define vouching.
6. What is sinking fund?
7. When is a first auditor of a company appointed?
8. Give two rights of company auditor.
9. What is Investigation?
10. What is the object of Investigation?

SECTION - B (5 X 4 = 20)

Answer any FIVE questions:

11. What are the principles of Auditing?
12. Write a note on independent audit.
13. What are the advantages of internal check?
14. What are the contents of an audit note book?
15. What is the importance of vouching?
16. Distinguish between provision and reserve.
17. What are the qualifications of auditor?
18. How is the income of a club audited?

SECTION - C (3 X 15 = 45)

Answer any THREE questions:

19. Discuss the advantages of audit.
20. Describe the audit method of collecting audit evidence.
21. Explain the vouching of trading transactions.
22. What are the rights and duties of company auditor?
23. Describe the audit of Educational Institutions.
