

S. No.: 53

BATCH: 87 - 2016

Reg. No.:

END OF SEMESTER EXAMINATIONS, APRIL / MAY - 2019

AUDITING

SUBJECT CODE: 12UACO14/12UACC14

MAJOR : B.COM / B.Com. CA

TIME : 3 HOURS

SEMESTER : V

MAX. MARKS: 75

**SECTION - A ( 10 X 1 = 10 )**

**Answer ALL the questions:**

1. What do you mean by Auditing?
2. Define Auditor.
3. Define Vouching.
4. Write one example of vouchers.
5. What do you mean by a Reserve?
6. Write down the other names for Secret Reserve.
7. Who is a first Auditor?
8. Auditors Remuneration is fixed by whom?
9. What is meant by Investigation?
10. List the types of Investigation.

**SECTION - B ( 5 X 4 = 20 )**

**Answer any FIVE questions:**

11. Explain Interim Audit.
12. Enumerate the advantages of Interim Audit.
13. Elucidate the vouching procedure for Wages.
14. How to determine Test check in vouching?
15. Explain the term Reserve fund.
16. Explain the objects of Creating Secret Reserve.
17. Enumerate the ways in which Auditor can be Removed.
18. Justify the Essentials for Investigation.

**SECTION - C ( 3 X 15 = 45 )**

**Answer any THREE questions:**

19. Distinguish between Interim Audit and Internal Audit.
20. Elucidate vouching of cash payments.
21. How verification of different types of Assets are done?
22. Justify criminal liability.
23. Explain the objects of Investigation.

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