

**LOYOLA COLLEGE (AUTONOMOUS), CHENNAI – 600 034**



**B.Com.DEGREE EXAMINATION –CORPORATE SECRETARYSHIP**

**SIXTH SEMESTER – APRIL 2018**

**BC 6606– AUDITING**

Date: 21-04-2018  
Time: 09:00-12:00

Dept. No.

Max. : 100 Marks

**SECTION A (10X2=20Marks)**

**ANSWER ALL THE QUESTIONS**

1. Define Auditing.
2. How Auditing is different from Investigation?
3. What is Vouch and post audit?
4. What are the contents of Audit Working Paper?
5. What is teeming and lading methods of fraud?
6. How internal auditor is appointed?
7. How to examine the Forfeited shares?
8. What are Capital profits?
9. What is e-filing?
10. State the difference between statutory audit and internal audit.

**SECTION-B(4 X 10=40 MARKS)**

**ANSWER ANY FOUR OF THE FOLLOWING**

11. Explain the objectives of Auditing.
12. What are the advantages of continuous audit?
13. Discuss the evaluative criteria for selection of audit evidence.
14. Explain various types of opinions offered by auditors.
15. Discuss the advantages of Internal Audit.
16. Explain the procedure for auditing the cash book.
17. What are the contents of audit report?

**SECTION-C(2 X 20= 40 MARKS)**

**ANSWER ANY TWO OF THE FOLLOWING**

18. Elaborate the Verification and valuation of assets and liabilities in an organisation.
19. Discuss the qualifications and various types of appointments of auditors.
20. Explain in detail the rights and powers of an auditor.
21. What are the Contents of an Audit plan?

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