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(FOR THE CANDIDATES ADMITTED
DURING THE ACADEMIC YEAR 2024ONLY)

REG.NO. :

22UPA6E4

B.COM PA
SEMESTER:VI

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI
END-OF-SEMESTER EXAMINATIONS : APRIL 2025

MAXIMUM MARKS: 50
TIME : 3 HOURS

PART - III

22UPA6E4 - AUDITING AND ASSURANCE

SECTION – A

10X1=10 MARKS

ANSWER THE FOLLOWING MULTIPLE CHOICE QUESTIONS

1. Audit is optional for
 - a) Sole proprietor
 - b) HUF
 - c) Partnership firm
 - d) All of the above
2. The title of compilation engagement report is
 - a) Accountant's report
 - b) Audit report
 - c) Statutory report
 - d) Verification report
3. Internal control is
 - a) Part of internal check
 - b) A part of internal audit
 - c) Whole system of control employed by management
 - d) Examination of reliability of transaction
4. Purchase return should be vouched with reference to
 - a) Bought note
 - b) Credit note
 - c) Goods inward book
 - d) Cash book
5. Expenditure incurred for acquiring an asset is
 - a) Capital expenditure
 - b) Revenue expenditure
 - c) Deferred revenue expenditure
 - d) Extraordinary expenditure

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES

6. Define Auditing
7. What is Audit Programme?
8. Internal Control means.
9. What is vouching?
10. What is capital expenditure?

SECTION – B

(5X3=15 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)

11.(a) Describe the limitation of Auditing. (OR)

11. (b) Examine the Nature of Audit.

12. a) Examine the principles of audit evidence. (OR)

12.(b) List out the Physical verification of audit.

13.a) Show test of control system. (OR)

13.b) Briefly explain the Internal control check list.

14.(a) Assess the Audit of receipts. (OR)

14.(b) Examine the Vouching of cash and credit sales.

15.a) Describe the Audit of impersonal ledger . (OR)

15.b) List out the Self balancing and the sectional balancing system.

SECTION- C (5X5= 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.(K4 /K5)

16.a) Determine the Ethical principles and concept of Auditor's Independence. (OR)

16.b) Discuss about the Relationship of auditing with other disciplines.

17 a) Summarize the types of sampling, Test checking and Techniques of test checks. (OR)

17.b) Classify the methods of obtaining audit evidence.

18.a) Analyze the concept of internal audit and Internal control. (OR)

18.b) Determine the Approaches to auditing in computerized environment.

19.a)Examine the various types of allowances given to customers and sales return.

(OR)

19.b) Discuss about the vouching cash and credit purchases.

20.a) Summarize Provision for bad and doubtful debts and written off bad debts. (OR)

20.b) Develop implications of change in the basis of accounting.