



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4E: Auditing

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the objectives and importance of auditing?
(OR)
b) Explain the role and responsibilities of auditor in checking corporate frauds.
10. a) Briefly explain various types of audit.
(OR)
b) Explain the merits and demerits of Financial Audit and Internal Audit.
11. a) What are the steps to be taken at the commencement of a New Audit?
(OR)
b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.
12. a) What are the basic objectives and functions of Vouching?
(OR)
b) Distinguish between Auditing and Investigation.
13. a) Briefly explain the rights and duties of Auditors.
(OR)
b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.