VI Semester B.Com. Examination, May 2017
(CBCS) (Fresh) (2016-17 and Onwards)
COMMERCE
Paper – 6.2 : Principles and Practice of Auditing

Time : 3 Hours
Max. Marks : 70

Instruction : Answer should be written either in Kannada or English.

SECTION – A

Answer any five questions. Each question carries 2 marks.
(5x2=10)

1. a) What is meant by routine checking?
   b) What is valuation?
   c) What is audit paper or audit working papers?
   d) What is Internal Control?
   e) What is verification?
   f) What are Intangible assets?
   g) Who is a company auditor?

SECTION – B

Answer any three questions. Each question carries 6 marks.
(3x6=18)

2. Explain the essential qualities of auditor of a company.

3. State the advantages of Audit Programme.
4. How are the first auditor of Joint stock company appointed?

5. How do you vouch petty cash payments?

6. State the objectives of verification of assets and liabilities.

SECTION C

Answer any three of the following questions. Each question carries 14 marks. (3x14=42)

7. Explain the civil and criminal liabilities of an Auditor.

8. Explain briefly different types of Audit.

9. Explain the audit procedure of educational institution.

10. Explain in detail as to internal check with regard to cash transaction.

11. As an auditor how do you vouch the following items?
   a) Sale of investments
   b) Income received in advance
   c) Receipts from debtors.

   a) 
   b) 
   c) 

VI Semester B.Com. Examination, May 2016
(Fresh + Repeaters)
(2014 – 15 and Onwards)
COMMERCE
Paper – 6.2 : Principles and Practice of Auditing

Time : 3 Hours
Max. Marks : 100

Instruction : Answer should be written completely either in Kannada or English.

SECTION – A

1. Answer any 10 sub questions. Each sub question carries 2 marks. (10x2 = 20)

(a) State any two objectives of Auditing.

(b) State any two Advantages of Audit programme.

(c) State any two types of frauds.

(d) What do you mean by error of principle?

(e) Give the meaning of ‘Subsidiary Voucher’.

(f) State any two items of Contingent Liability.

P.T.O.
g) What are floating assets?
हेर्निय आयुक्त आतिथ्यं?

h) What do you mean by the term 'Misfeasance'?
हेर्नियत र्तर्म 'मिसफे संस् च' आतिथ्यं?

i) What is an Auditor's civil liability?
हेर्नियत र्तर्म 'आटुरादर्शक किंवा आतिथ्यं?

j) What is Audit report?
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

k) What do you mean by Capital reserve?
हेर्नियत र्तर्म 'कैपिटल रिजर्व' आतिथ्यं?

SECTION B

Answer any four of the following. Each question carries 8 marks. (4×8 = 32)
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

2. Briefly explain the detection and prevention of frauds.
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

3. Explain briefly Auditing.
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

4. Explain the procedure of Audit of Educational Institutions.
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

5. Explain Internal check as regards to wage payment.
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?

6. Discuss Vouching and Routing checking.
हेर्नियत र्तर्म 'हेट्र्टर्म आटुरादर्शक किंवा आतिथ्यं?
SECTION – C

Answer any 3 questions of the following. Each question carries 16 marks. \(3 \times 16 = 48\)

7. State the principles of Vouching.
   ವ್ಯೂಚ್‌ಂಜಿನ ಶ್ರೇಣೀಗಳು ಬರೆಯಲು ನಿರ್ದೇಶಣ.

8. What are the steps an Auditor should take in auditing of Insurance companies?
   ಅಡುಕು ಸಂಖ್ಯಕ್ಕೆ ಹಾಗಾಗಿಯೂ ಮಾರ್ಗಾಧಿಸುವ ಚಟುವಟಿಕೆಗಳು ಅಡುಕು ಸಂಖ್ಯಕ್ಕೆ ಅವಶೆಯೇ ಎಂದರು?

9. How do you value different assets and its valuation?
   ವಿವಿಧ ವಸ್ತುಸಂಶೋಧನೆಯ ವಿಲ್ಲು ಹೊಂದಿರುವ ವಿಲ್ಲು ಎಂದರು?

10. Discuss the various duties and liabilities of a Company Auditor.
    ಕಂಪನಿಯ ಕ್ವೇರ್ ವಾಹಿನಿಗಳ ಬಗ್ಗೆ ಬಳಸಿದ ವಿವಿಧ ವಿವಿಧ ದ್ವೀಪಗಳು.
VI Semester B.Com. Examination, April/May 2015
COMMERCE (Freshers) (Semester Scheme)
(2014-15 & onwards)
Paper - 6.2: PRINCIPLES AND PRACTICE OF AUDITING

Time: 3 Hours Max. Marks: 100

Instruction: Answers should be written completely either in English or in Kannada.

SECTION - A

Answer any 10 sub-questions. Each sub-question carries 2 marks.

1. a) Define Auditing.
   ಕೆಂಪುವಿಧಿಯ ವ್ಯವಹಾರ ನಿಯಂತ್ರಣ.

b) What is meant by Vouching?
   ವಹ್ಯಾನೇರಿಗೆ ನಿಯಾಲೆ.

c) Give the meaning of Internal Check.
   ಭದ್ರಾಂತಿಕೆಯ ವ್ಯವಹಾರ ನಿಯಂತ್ರಣ.

d) What is meant by Contingent Liability?
   ಸೇರಿತ ವ್ಯವಹಾರ ನಿಯಂತ್ರಣ.

e) What is Accounting Standard?
   ವ್ಯಾಂಗ್ಯಂತ್ರಣ ನಿಯಾಂತ್ರಣ.

f) Mention the types of Voucher.
   ವಹ್ಯಾನೇರಿಗೆ ಬಳಕೆಯ ಪ್ರಕಾರ.

g) What is meant by error of principle?
   ವಿಧಿ ಪ್ರವಾಹ ವ್ಯಾಂಗ್ಯಂತ್ರಣ.

P.T.O.
h) State any four causes of depreciation.
   ಕೌಟ್ಟೆತನದ ಹೆಚ್ಚು ಕಾರಣಗಳು ಈತ್ತೊಡಗಿಸಿ.

i) What is Audit Note Book?
   ಮೇಲೆ ಇದರ ಪರಿಚ್ಯಾತು ಹೆಸರು ಈತ್ತೊಡಗಿಸಿ?

j) What do you mean by Professional Ethics?
   ಆರೋಗ್ಯದ ಪರಿಗಿ ಈತ್ತೊಡಗಿಸಿ?

k) What is Tax Audit?
   ದೇಶದ ಯುಜ್ಜೇತ ಈತ್ತೊಡಗಿಸಿ?

l) Define Management Audit.
   ನಗರ ಜಾಗದ ಈತ್ತೊಡಗಿಸಿದ್ದಾಗ ಈತ್ತೊಡಗಿಸಿ.

SECTION - B

ಮೋಡಲು - b

Answer any four questions. Each question carries 8 marks.
ಎರಡು ಮೂರೆ ಪಶು ಹೆಸರು ಈತ್ತೊಡಗಿಸಿ, ಎರಡು ಮೂರೆ 8 ಈತ್ತೊಡಗಿಸಿ.

(4×8 = 32)

2. “Vouching is the essence of Auditing” – Analyse.
   “ವುಚಿಂಗ್ ಈತ್ತೊಡಗಿಸಿದೆ ಆರೋಗ್ಯ” – ಈತ್ತೊಡಗಿಸಿ.

3. Distinguish between “Internal Check” and “Internal Audit”.
   ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ.

4. State the differences between “Accountancy” and “Auditing”.
   ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ.

5. How do you verify the following?
   a) Investments  b) Sundry Creditors
   ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ.
   a) ಈತ್ತೊಡಗಿಸಿ  b) ಈತ್ತೊಡಗಿಸಿ.

6. Briefly explain the procedure for appointment of Company Auditor.
   ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿದೆ ಈತ್ತೊಡಗಿಸಿ.
7. What are the steps to be followed by an auditor before the commencement of a new Audit?

8. Explain the rights and duties of a Company Auditor.

9. How do you verify and value the following items?
   a) Land and Building
   b) Goodwill
   c) Bills Payable.

10. Explain the Audit Procedure of Educational Institutions.