VI Semester B.Com. Examination, May/June 2018  
(CBCS) (2016 – 17 & Onwards)  
(Fresh + Repeaters)  
COMMERCE  
Paper – 6.2 : Principles and Practice of Auditing  

Time : 3 Hours  
Max. Marks : 70  

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

SECTION – A  

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

1. a) Define Auditing.  
   ಅಡಿಟಿಂಗ್ ಎದುರುತ್ತುತ್ತದೆ.  

b) What is meant by vouching ?  
   ವ್ಯುಚ್ಚಿನ್ನಿನು ಎದುರುತ್ತದೆ ?  

c) State any two types of frauds.  
   ಕೆಲವು ಒಂದು ಪ್ರಮುಖ ಉಪವಿಭಾಗಗಳು.  

d) Give the meaning of Professional Ethics.  
   ಪ್ರೋಫೈಲ್ ಎಷ್ಟಾಖ್ಸ್ ಎದುರುತ್ತದೆ.  

e) Who is a Company Auditor ?  
   ಕಂಪನಿಯಾದ ಎಡುಕುಲರ್ ಎದರ್ಲಿ ?  

f) What is tax audit ?  
   ಟೈಸ್ ಎಡುಕುಲರ್ ಎದರ್ಲಿ ?  

g) What do you mean by Routine check ?  
   ರನ್ನುಳ್ಳು ಎಡುಕುಲರ್ ಎದರ್ಲಿ ?  

P.T.O.
SECTION – B

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

2. Distinguish between Internal Check and Internal Audit.

3. How do you vouch the following?
   a) Travelling expenses
   b) Purchase of Investments.

4. Briefly explain the provisions of the Companies Act regarding appointment of Auditors.

5. List out criminal liabilities of a Company Auditor.


SECTION – C

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

7. Explain the merits and demerits of Auditing.

8. Explain the Audit procedure of Educational Institution.

9. Explain the principles of vouching.
10. How do you verify the following items?
   a) Land and Buildings
   b) Goodwill
   c) Contingent liability.

11. Explain in detail as to internal check with regard to purchase of raw materials of large manufacturing firm.