



K25U 0278

Reg. No. :

Name :

**Sixth Semester B.Com. Degree (C.B.C.S.S. – O.B.E. – Regular/
Supplementary/Improvement) Examination, April 2025
(2019 to 2022 Admissions)**

Core Course

6B14COM : AUDITING AND CORPORATE GOVERNANCE

Time : 3 Hours

Max. Marks : 40

PART – A

(Very Short Answer)

Answer **any six** questions from the following. **Each** question carries **one** mark.

1. What is a statutory audit ?
2. What does 'Audit File' mean ?
3. What is an Internal Audit ?
4. Specify any two features of auditing.
5. What is an error of commission ?
6. What do you mean by verification of assets and liabilities ?
7. What is a negative report ?
8. Define 'e-governance'.

(6×1=6)

PART – B

(Short Essay)

Answer **any six** questions from the following. **Each** question carries **three** marks.

9. Distinguish between a continuous audit and a final audit.
10. What is Tax Audit ? Highlight its main objectives.
11. Under what circumstances are the auditors disqualified ? Discuss.
12. Summarise the important duties of an auditor in regard to the stock verification.

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13. Explain the provisions as regards removal of an auditor.
14. How will you vouch the following ?
 - a) Cash book
 - b) Credit purchase
 - c) Credit sale.
15. What documents are contained in permanent audit file ? Explain.
16. Define Corporate Governance. Enumerate its objectives. (6×3=18)

PART – C

(Long Essay)

Answer **any two** questions from the following. Each question carries **eight** marks.

17. What is Vouching ? Compare between vouching and verification. Discuss the requirements of a voucher.
18. Elaborate on the rights and powers of an auditor.
19. What do you mean by audit programme ? What are its features and objectives ? (2×8=16)