

Sree Chaitanya Mahavidyalaya
Internal Examination 2021-22
B. Com. (General) Semester V
Paper name: Auditing
Paper Code: FACGGEC01T

Time allowed : 1 hour

Full marks: 20

1. Answer all the questions

(1X10)

- a. Define Audit
- b. Mention the errors not detected in the Trial Balance
- c. What do you mean by vouching?
- d. Define Internal Audit.
- e. What do you mean by Audit Report?
- f. How can you define verification of Assets and Liabilities?
- g. What are the objectives of Audit?
- h. What is Audit Plan?
- i. Define Internal Check
- j. What is Investigation?

2. Answer any 2 questions.

(5X2)

- a. Distinguish between Internal Control and Internal Check
- b. Discuss in brief the essential qualification of a Company Auditor
- c. Distinguish between Auditor's Report and Auditor's Certificate
- d. Define Depreciation. Can dividend be paid without changing Depreciation on fixed on assets?

Send your answers in a single PDF to [**santanumandal1963@gmail.com**](mailto:santanumandal1963@gmail.com)