



V Semester B.Com. Examination, February/March 2024
(Freshers) (NEP Scheme)
COMMERCE

DSC 15 : Principles and Practice of Auditing

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

1. Answer **any six** sub-questions. Each sub-question carries **2** marks. (6×2=12)
- Who is an Auditor ?
 - What is audit planning ?
 - What is internal check ?
 - Mention any two types of audit reports.
 - What is verification ?
 - What is embezzlement of cash ?
 - Who can appoint the auditor of a company ?
 - What is code of ethics of auditor ?

SECTION – B

- Answer **any three** of the following. Each question carries **4** marks. (3×4=12)
- Write the objectives of auditing.
 - Briefly discuss audit strategy.
 - State the qualities of a good auditor.
 - What are the objectives of valuation of assets ?
 - What are the contents of audit report ?



SECTION – C

Answer any three of the following. Each question carries 12 marks. (3×12=36)

7. Discuss the steps to be taken by the auditor before commencing a new audit.
8. Explain internal check with regards to wage payment.
9. Explain the duties and liabilities of a company auditor.
10. As an auditor of a company, how do you value the following ?
 - i) Fixed Assets
 - ii) Current Assets
 - iii) Intangible Assets
11. Discuss the audit procedure of hotels.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ – ಎ

1. ಯಾವುದಾದರೂ ಆರು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು. (6×2=12)
 - a) ಲೆಕ್ಕಪರಿಶೋಧಕ ಎಂದರೆ ಯಾರು ?
 - b) ಲೆಕ್ಕಪರಿಶೋಧನಾ ಯೋಜನೆ ಎಂದರೇನು ?
 - c) ಆಂತರಿಕ ಪ್ರತಿಬಂಧನೆ ಎಂದರೇನು ?
 - d) ಯಾವುದಾದರೂ ಎರಡು ರೀತಿಯ ಆಡಿಟ್ ವರದಿಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.
 - e) ಪರಿಶೀಲನೆ ಎಂದರೇನು ?
 - f) ನಗದು ದುರುಪಯೋಗ ಎಂದರೇನು ?
 - g) ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕರನ್ನು ಯಾರು ನೇಮಿಸಬಹುದು ?
 - h) ಲೆಕ್ಕಪರಿಶೋಧಕರ ನೀತಿ ಸಂಹಿತೆ ಎಂದರೇನು ?