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VI Semester B.Com. Examination, May/June 2014  
(Fresh) (Semester Scheme)  
(2013-2014 Only)  
**COMMERCE**  
(Elective Paper – 3 (a)) : Auditing – II

Time : 3 Hours

Max. Marks : 100

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

## SECTION – A

Answer **any eight** sub-questions. **Each** sub-question carries **two** marks. (8×2=16)

1. a) State the types of vouchers.
- b) What do you mean by 'Management Audit' ?
- c) What is depreciation ?
- d) What do you mean by preliminary expenses ?
- e) Give the meaning of divisible profits.
- f) What do you mean by unclaimed dividends ?
- g) State any four causes of depreciation.
- h) State the classifications of liabilities of a company auditor.
- i) Give the meaning of routine checking.
- j) What do you mean by professional ethics ?



## SECTION – B

Answer **any three** questions. **Each** question carries **eight** marks. (3×8=24)

2. "Vouching is the essence of auditing." Analyse.
3. Briefly explain the duties of a company auditor.
4. Distinguish between cost audit and management audit.

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5. Briefly explain the provisions of the companies act regarding appointment of auditors.
6. State the Auditing and Assurance Standards.

### SECTION – C

Answer **any four** questions. **Each** question carries **fifteen** marks.

**(4×15=60)**

7. How do you vouch the following :
  - a) Cash sales
  - b) Receipts from debtors ?
8. Explain the rights and liabilities of a company auditor.
9. Explain the statutory provisions regarding declaration and payment of dividend.
10. What are the duties of an auditor while verifying the books of accounts of an educational institution ?
11. Briefly explain the various methods of depreciation and bring out the duties of an auditor in this connection.