

# University Question Papers

SIXTH SEMESTER B.COM DEGREE EXAMINATION - MARCH 2013  
(CCSS)  
BC 6 B 13 - AUDITING

*Time: Three Hours*

*Max. 30 Weightage*

## Part A

*This Part Consists of Three Bunches Carrying Equal Weightage of 1.  
Each Bunch Consists of Four Objective Type Questions  
Answer all Questions*

1. Incorrect posting an item to a wrong account is an example of \_\_\_\_\_  
(a) Error of omission (b) Error of commission  
(c) Compensating errors (c) Error of principal
2. An audit which is conducted at the close of the financial year is \_\_\_\_\_  
(a) Internal audit (b) Interim audit  
(c) Financial audit (d) Annual audit
3. The auditor of a limited company is appointed by \_\_\_\_\_  
(a) Directors (b) General meeting  
(c) Central Govt. (d) Any one of above

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