

**UNIVERSITY OF CALICUT****SCHOOL OF DISTANCE EDUCATION****(2011 Admn. onwards)*****VI Semester*****B.Com**  
**Core Course**  
**AUDITING****QUESTION BANK & ANSWER KEY**

Choose the correct Answer from the bracket.

1. An auditor is like a  
a) Blood haunt  
b) Watch dog  
c) May both according to situation  
d) None of these
2. The term 'Audit' is derived from a Latin word "*audire*" which means;  
a) To inspect  
b) To examine  
c) To hear  
d) To investigate
3. Process of verifying the documentary evidences of transactions are known as:  
a) Auditing  
b) Testing  
c) Vouching  
d) Verification
4. Auditing is compulsory for  
a) Small scale business  
b) Partnership firms  
c) Joint stock Companies  
d) Proprietary Concerns
5. The main object of an audit is \_\_\_\_  
a) Expression of expert opinion  
b) Detection and Prevention of fraud and error  
c) Both (a) and (b)  
d) Depends on the type of audit.
6. Concealment of shortage by delaying the recording of cash receipts is known as  
a) Embezzlement  
b) Misappropriation  
c) Lapping  
d) None of these
7. The title of AAS2 issued by Council of ICAI is \_\_\_\_

# Calicut University Auditing Omr Question Papers

**R Barnett**



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