B.Com(CS) DEGREE EXAMINATION,APRIL 2019
III Year V Semester
Practical Auditing

Time : 3 Hours   **Max.marks :75**

Section A $(10 \times 2 = 20)$ Marks

Answer any **TEN** questions

1. Define auditing.
2. What is audit program?
3. What is meant by auditing around the computer?
4. What is internal check?
5. What is meant by teeming and lading?
6. What are errors?
7. State the types of frauds.
8. What is meant by occasional audit?
9. Define internal audit.
10. What are vouchers?
11. What is meant by investigation?
12. What is error of Principle?

Section B $(5 \times 5 = 25)$ Marks

Answer any **FIVE** questions

13. Differentiate between internal control and internal audit.
14. Differentiate between verification and valuation of assets.
15. Explain the procedure to verify stock in trade.
16. Explain the various types of audit.
17. What are the advantages of audit program?
18. Explain the objectives of auditing.
19. Explain the audit of cash transactions.

Section C $(2 \times 15 = 30)$ Marks

Answer any **TWO** questions

20. What are the features of EDP audit?

21. Explain the duties of an auditor.

22. Explain the liabilities of an auditor.

23. Explain the procedure to audit the accounts of a educaitonal institution.

B.Com(CS) DEGREE EXAMINATION,APRIL 2019
III Year V Semester
Practical Auditing

Time : 3 Hours **Max.marks :75**

Section A $(10 \times 2 = 20)$ Marks

Answer any **TEN** questions

1. Define auditing.
2. What is audit program?
3. What is meant by auditing around the computer?
4. What is internal check?
5. What is meant by teeming and lading?
6. What are errors?
7. State the types of frauds.
8. What is meant by occasional audit?
9. Define internal audit.
10. What are vouchers?
11. What is meant by investigation?
12. What is error of Principle?

Section B $(5 \times 5 = 25)$ Marks

Answer any **FIVE** questions

13. Differentiate between internal control and internal audit.
14. Differentiate between verification and valuation of assets.
15. Explain the procedure to verify stock in trade.
16. Explain the various types of audit.
17. What are the advantages of audit program?
18. Explain the objectives of auditing.
19. Explain the audit of cash transactions.

Section C $(2 \times 15 = 30)$ Marks

Answer any **TWO** questions

20. What are the features of EDP audit?

21. Explain the duties of an auditor.

22. Explain the liabilities of an auditor.

23. Explain the procedure to audit the accounts of a educaitonal institution.