

**B.Com(A&F) DEGREE EXAMINATION, APRIL 2019**  
**II Year IV Semester**  
**Practical Auditing**

**Time : 3 Hours**

**Max.marks :75**

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

Answer any **TEN** questions

1. What is social audit?
2. What is Book Keeping?
3. What is internal control?
4. What are audit working papers?
5. Define the term vouching.
6. What is meant by wages sheet?
7. What is the meaning of reserves?
8. What is meant by valuation of assets?
9. Define the term audit programme.
10. Who appoint the auditors of government companies?
11. Mention the rights of an auditor to attend AGMs.
12. What is audit report?

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

Answer any **FIVE** questions

13. Explain the scope of Auditing.
14. Internal audit is an aid to external audit –Explain.
15. What are the contents of audit note book?
16. State the importance of vouching.
17. How will you vouch credit purchases?
18. Who are the first auditors and how they are appointed?
19. Explain the advantages and disadvantages of Audit Programme.

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

Answer any **TWO** questions

20. Explain in detail about classification of audit.
21. What is audit programme? State its advantages and disadvantages.
22. Discuss the various steps involved in vouching the cash transactions
23. Describe about the contents of an audit report.

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