

B.Com(CS) DEGREE EXAMINATION, APRIL 2020
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 do you mean by statutory credit?
3. What is Audit Programme?
4. Define Voucher.
5. What is Audit Evidence?
6. What is reducing balance method of depreciation
7. Mention any four types of Reserves.
8. What are the duties of company auditor?
9. What is Internal Control?
10. What is Audit Report?
11. Give any two objectives of EDP audit. EDP
12. What do you mean by EDP?

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

Answer any **FIVE** questions

13. Limitations of Auditing – Explain.
14. Describe the merits and demerits of audit programme.
15. Explain the procedure of Vouching.
16. What are the duties of auditor towards secret reserve?
17. What are the qualifications of Auditors.
18. Explain : (a) Memorandum of Association (b) Articles of Association.
19. Write the characteristics of an EDP environment.

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

Answer any **TWO** questions

20. Explain the different types of Audit
21. Verification and valuation of liabilities – Explain.
22. State the appointment of Auditors and his qualification.
23. Discuss the different types of Internal controls in EDP Environment.

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