

**B.Com(A&F) DEGREE EXAMINATION, APRIL 2020**  
**II Year IV Semester**  
**Practical Auditing**

**Time : 3 Hours**

**Max.marks :75**

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

Answer any **TEN** questions

1. Define Auditing.
2. List any two objectives of auditing.
3. What is Audit Programme?
4. What is Internal Audit?
5. What is Voucher?
6. What do you mean by wages sheet?
7. What is verification of assets?
8. What are debentures?
9. How is remuneration of an auditor determined?
10. Who is an Auditor?
11. What do you mean by audit file?
12. What is Physical verification?

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

Answer any **FIVE** questions

13. Explain the advantages of an audit.
14. Explain the fundamental principles of internal check.
15. Explain the points to be considered while vouching cash transactions.
16. Explain the objectives of verification.
17. Differentiate between auditor report and auditor certificate.
18. Describe the importance of vouching.
19. Explain the methods of valuation of assets.

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

Answer any **TWO** questions

20. Explain the classification of audit.
21. Explain the verification and valuation of liabilities.
22. How auditors examine various vouchers of trading transactions?
23. Explain the liabilities of an auditor.

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