

B.Com.(CS) DEGREE EXAMINATION, ODD SEMESTER 2020
III Year V Semester
Practical Auditing

Max.marks :25

Answer any **FIVE** questions (5 × 5 = 25) Marks

1. Limitations of Auditing Explain.
2. Describe the merits and demerits of audit programme.
3. Explain the procedure of Vouching.
4. What are the duties of auditor towards secret reserve?
5. What are the qualifications of Auditors.
6. Explain : (a) Memorandum of Association (b) Articles of Association.
7. Write the characteristics of an EDP environment.