

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai — 600 044.

BCOM.(CS) END SEMESTER EXAMINATION APRIL/NOV - 2021

SEMESTER - V

10UBCCT5014 & UBC/CT/5014 - Practical Auditing

<b>Total Duration : 3 Hrs</b>	<b>Total Marks : 75</b>
MCQ : 30 Mins	MCQ : 15
Descriptive : 2 Hrs.30 Mins	Descriptive : 60

Section B

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. State the meaning and objectives of auditing.
2. Differentiate between internal controls and internal audit.
3. Examine the role of auditors in valuations of assets and liabilities.
4. Discriminate the EDP audit.
5. What are the qualification and disqualification of auditors?
6. Define the audit programme and its objectives.
7. How to audit in insurance company?
8. Explain the appointment of auditors.

Section C

Answer any **THREE** questions ( $3 \times 10 = 30$  Marks)

9. Determine the types of audit.
10. What is the role of auditors in vouching in cash transaction?
11. Describe the power and liability of an auditor under company act.
12. List out of point to be considered while auditing in educational institutions.
13. Explain the important points in audit report preparations.