

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.

B.Com.(Honours) END SEMESTER EXAMINATION APRIL/NOV - 2021

SEMESTER - V

11UBHCT5023 & UBH/CT/5025 - Practical Auditing

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| Total Duration : 3 Hrs | Total Marks : 75 |
| MCQ : 30 Mins | MCQ : 15 |
| Descriptive : 2 Hrs.30 Mins | Descriptive : 60 |

Section B

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

1. What is continuous Audit?
2. Explain the importance of good audit control.
3. Mention the important areas of audit plan.
4. What are the procedures for internal check as regards cash?
5. Discuss the duty of an auditor in connection with the credit purchases.
6. State the qualifications of a person to be appointed as company auditor.
7. State the statutory duties of a statutory auditor.
8. Bring out the difference between a certificate and a report.

Section C

Part A

Answer any **TWO** questions ($2 \times 10 = 20$ Marks)

9. Discuss the various factors affecting audit planning.
10. What are the problems in the valuation of assets?
11. Discuss the general and specific contents of of an audit report of a limited company.
12. What are the Reporting Requirements Under Section 227?

Part B

Compulsory question ($1 \times 10 = 10$ Marks)

13. How will you decide:

The previous auditors of ABC co Ltd, who has been re-appointed in the annual general meeting resigned his office during the tenure of his service. You are appointed by the board of directors vide their resolution passed in the board meeting.