

**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.(CS) END SEMESTER EXAMINATIONS APRIL-2022

SEMESTER - V

10UBCCT5014 & UBC/CT/5014 - Practical Auditing

Total Duration : 3 Hrs.

Total Marks : 60

Section A

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

1. State the primary and secondary objectives of Auditing.
2. Write an explanatory note on audit programme.
3. What is vouching and importance of vouching?
4. Discuss the position of an auditor in respect of valuation of assets.
5. What do you know by auditing in an EDP environment?
6. State the procedure for appointment of auditor in casual vacancy.
7. State the qualifications of a company auditor.
8. What are the objectives of insurance companies?

Section B

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

9. As an independent financial auditor, what considerations would you keep in mind before commencing an audit?
10. Distinguish between internal control and internal audit.
11. Outline the essential features the internal control of the computer based accounting system.
12. Discuss the provisions of the companies act relating to removal of auditors.
13. Enumerate the special features of audit of an educational institution.
