

**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.(A&F) END SEMESTER EXAMINATIONS APRIL - 2022

SEMESTER - IV

20UAFCT4012 - Practical Auditing

Total Duration : 3 Hrs.

Total Marks : 60

Section A

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

1. What are the objectives and scope of auditing?
2. Explain the advantage of auditing.
3. Differentiate between internal check and internal audit.
4. Explain the importance of working paper.
5. What are the objective of vouching?
6. Differentiate between verification and valuation of assets and liabilities.
7. What are the duties of an auditor?
8. Explain the content of audit report.

Section B

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

9. Explain the classification of audit.
10. What are the advantages and disadvantages of audit programme?
11. Describe and list out the vouching of cash receipts.
12. Explain how assets are verified and valued.
13. Explain the qualifications of an auditor and state when and why an auditor would get disqualified.
