

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

SEMESTER - IV

19UPACT4012 - Practical Auditing

Total Duration : 3 Hrs.

Total Marks : 60

Section A

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

1. Discuss the advantages and limitations of auditing.
2. Define internal check. What are the objects of internal check?
3. What is audit notebook? Explain the content of audit note book.
4. What is internal audit? What are its advantages?
5. Explain the powers and duties of auditor.
6. Define auditing. Distinguish between auditing and accountancy.
7. Discuss the types of audit files.
8. Write a note on Vouching of a) Salaries b) Purchases.

Section B

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

9. Describe main classes of errors and fraud usually found while auditing accounts of a business.
10. Explain the procedure relating to vouching of cash sales and receipt from debtors.
11. How would you verify the following?
 - a. Plant and Machinery
 - b. Stock
 - c. Trade Creditors
12. Explain the meaning and content of audit working paper.
13. Enumerate the qualities of an auditor.
