

**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 NOVEMBER-2022**

**SEMESTER - V**

**20UBCCT5014 - Practical Auditing**

**Total Duration : 2 Hrs 30 Mins.**

**Total Marks : 60**

**Section A**

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

1. Explain the audit types.
2. Show the objects of the internal check.
3. Describe the valuation of assets and liabilities.
4. Classify the type of internal control in a computer-based system.
5. Show the impact of computerization on the audit approach.
6. Diagnose the powers of an auditor.
7. Compute the auditor qualification under the companies act.
8. Distinguish audit and specialized audits.

**Section B**

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

9. Apply the differences between audit and audit programme.
10. Explain the internal check.
11. Examine the EDP auditing approaches.
12. Compute the auditor appointment and removal under the companies act.
13. Determine the factors to be considered while auditing in educational institutions and insurance companies.

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