

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-2023

SEMESTER - IV

20UAFCT4012 - Practical Auditing

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Explain the objectives of Auditing.
2. Distinguish between Internal check and Internal Audit.
3. As an auditor of a company how would you verify and value the following Asset and liabilities.
a) Freehold Land b)Contingent Liabilities
4. List out the contents of an Audit Report.
5. Write short notes on:
a)Audit Programme
b)Audit Note Book
c)Audit working paper
6. Define Voucher. List out the types of Vouching.
7. Explain the different methods of valuation.
8. Interpret the removal of an Auditor.

Section C

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

9. Classify the different types of Audit.
10. Categorize the advantages and disadvantages of Audit Programme.
11. Vouching is the back bone of Auditing- Justify.
12. Describe the auditor's duty regarding verification and valuation of Fixed Assets.
13. Elucidate the rights and duties of an Auditor.
