

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-2023

SEMESTER - IV

21UPACT4012 - Practical Auditing

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Distinguish between auditing and accounting.
2. What are the various objectives of auditing?
3. Explain the procedure of vouching.
4. Vouching is the backbone of auditing – Discuss.
5. Briefly explain the objectives of valuation.
6. What are the contents of audit programme?
7. State the features of Good Internal Check System.
8. What are the duties of auditors?

Section C

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

9. Explain the advantages of audit?
10. Write a comparative account on vouching and verification.
11. What are the various advantages and disadvantages of audit programme?
12. State the objects of verification and valuation of asset and liabilities.
13. Explain the qualification and disqualification of auditors.

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