

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 -2023

SEMESTER - V

21UBCCT5014 - Practical Auditing

Total Duration : 2 Hrs 30 Mins.

Total Marks : 60

Section B

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

1. State the objects of Auditing.
2. Describe the objects of Internal check.
3. Write a note on appointment of an auditor by special resolution.
4. How would you audit the payment of educational institutions?
5. Highlight the features of Internal Check system.
6. What are the approaches to EDP authority?
7. Mention the procedure for removal of an auditor.
8. Write short note on Compensation Audit and Internal Audit.

Section C

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

9. Discuss elaborately the advantages and disadvantages of audit programme.
10. Distinction between Internal control and Internal Audit.
11. Describe the impact of computerization on audit approach.
12. Explain the powers and liabilities of auditors under the companies Act, 1956.
13. What are the points to be considered while auditing Banking and Insurance companies.
