

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.(Hons) - END SEMESTER EXAMINATIONS NOVEMBER - 2023

SEMESTER - V

**20UBHCT5024 - Practical Auditing**

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

### **Section B**

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

1. Define the term Audit. What are its objectives?
2. Briefly describe the vouching of cash sales.
3. Who can be appointed as an Auditor? Explain.
4. Elaborate the types of Audit Report.
5. Describe briefly the Characteristics of Internal control.
6. Predict the objectives of vouching.
7. Explain the liabilities of Company Auditor.
8. Infer the Characteristics of Audit Report.

### **Section C**

I - Answer any **TWO** questions ( $2 \times 10 = 20$  Marks)

9. Describe the utility of Auditing.
10. Compute the advantages and limitations of Internal check.
11. Examine the different methods of valuation of stock.
12. Appraise the rights of the Company Auditor.

II - Compulsory question ( $1 \times 10 = 10$  Marks)

13. Examine the current trends in Auditing.

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