

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.(CA) END SEMESTER EXAMINATIONS NOVEMBER -2023

SEMESTER - V

21UCCCT5012 - 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. Examine the limitations of internal control.
3. Illustrate the points to be kept in mind while examining various Vouchers.
4. Describe the objectives of vouching.
5. Examine the role of National Financial Reporting Authority.
6. Discuss the qualifications of an Auditor.
7. What are the types of online computer system Audit?
8. Examine the procedure of audit under EDP system.

Section C

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

9. Distinguish between Accountancy and Auditing.
10. As an auditor, how will you vouch cash receipt and payments?
11. Describe in detail the different types of Audit.
12. State the relevant provisions relating to the appointment of an auditor of a company.
13. Discuss the impact of computerization on Audit approach.
