

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 - 2024

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. What are the objectives of Auditing?
2. Interpret the purpose of working Papers.
3. Relate the features of good Internal check system in auditing.
4. Describe the importance of vouching in auditing.
5. Discuss the important aspects of vouching of trading transactions.
6. Briefly explain the classification of an Audit.
7. Illustrate the benefits of Audit note book.
8. Differentiate Internal check and Internal Audit.

Section C

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

9. Explain the nature and scope of Auditing.
10. Predict the advantages and disadvantages of Audit Programme.
11. Determine the auditors duty with regard to Internal check system.
12. Describe the procedure involved in vouching of cash receipts.
13. Appraise the vouching of payments to creditors.
