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 APRIL - 2024
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 Audit programme.

2. Identify the impact of IOT on Audit approach.

3. Examine in detail the role of NFRA.

4. Illustrate the procedure of reappointment of Auditor.

5. Explain the advantages and limitation of vouching.

6. Classify the Types of online computer System audit.

7. Explain the ceiling limit of auditor as per Companies act.

8. Ascertain the content of Audit notebook.

Section C

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

9. Identify the techniques for evaluation of internal control System.

10. Analyse the procedure for vouching all Cash receipts in the cashbook.

11. Differentiate Statutory audit with general audit.

12. Classify the audit report.

13. Evaluate the procedure of auditing under EDP System.

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