

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 - NOV'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. Explain the nature and scope of auditing.
2. Illustrate the differences between accountancy and auditing.
3. Interpret the importance of audit working paper.
4. Describe the objectives of internal check.
5. State the position of auditors in relation to internal check.
6. Differentiate audit notebook and audit file.
7. Describe the objectives of vouching.
8. Ascertain the points to be kept in mind while vouching salaries and dividends.

Section C

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

9. Describe in brief the various types of audits.
10. Illustrate the pros and cons of audit programme.
11. Examine the features of good internal check system.
12. How will you vouch cash sales and sales of fixed assets.
13. As an auditor how will you vouch sales and hire purchase.
