

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. CS- END SEMESTER EXAMINATIONS - APRIL 2025

SEMESTER - V

21UBCCT5014 - 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. Differentiate Government audit and Commercial audit.
3. Describe the features of Vouching.
4. State the aspects to be covered in Vouching cash transactions.
5. Illustrate the approaches to EDP Auditing.
6. Interpret the points to be considered while auditing Educational Institutions.
7. State the Qualification of an Auditor.
8. Explain the Removal of Auditor.

Section C

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

9. Describe the Pros and Cons of Auditing.
10. Distinguish between Internal control and Internal audit.
11. Examine the Impact of Computerization on Audit Approach.
12. Illustrate the points to be considered while Auditing Banking and Insurance Companies.
13. Enumerate the Powers and Liabilities of an auditor under the Companies Act 1956.
