

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 2025

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 advantages and limitations of auditing.
2. Differentiate between Internal Control, Internal Check, and Internal Audit with suitable examples.
3. Analyze the procedure for the removal of an auditor in a company.
4. Prepare an audit plan for conducting audit in hotel sector.
5. Describe the objectives of vouching in the audit process.
6. Analyze the impact of National Financial Reporting Authority (NFRA) on improving auditing standards.
7. How would you conduct an online computer system audit?
8. Evaluate the role of Green Audit in contemporary auditing practices.

Section C

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

9. Critically evaluate the various types of audits and their importance in financial reporting.
10. Analyze the differences between Vouching, Verification, and Valuation.
11. Evaluate the effectiveness of audit procedures and techniques used in EDP environment in ensuring data accuracy and security.
12. Analyze the powers and duties of an auditor and explain how they contribute to detecting and preventing financial fraud.
13. Design an audit framework for the banking sector that addresses risk assessment, compliance, and fraud detection.
