

Roll.No.

21UBCCT5014

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 - NOVEMBER 2025
SEMESTER - V

21UBCCT5014 - Practical Auditing

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions (6 × 5 = 30 Marks)

1. Define Auditing. Explain the objectives of Audit.
2. Discuss in detail the three approaches to EDP auditing with examples.
3. State the qualifications required to be appointed of a company auditor.
4. Write a short note on
 - a) Statutory Audit
 - b) CAG Audit/Government Audit
 - c) Interim Audit
5. What is Vouching? State the precautions should an auditor take while vouching cash transactions.
6. Classify the use of test data in auditing through the computer.
7. List out criminal offence of a company auditor.
8. Difference between verification and valuation.

Section C

Answer any **THREE** questions (3 × 10 = 30 Marks)

9. Explain Audit Programme. Bring out its merits and limitations.
10. Describe the meaning by verification of Assets. What are the duties of an auditor in the verification and valuation of stock-in-trade?
11. Evaluate the salient features of Computer Assisted Audit Techniques. (CAAT) on audit procedures.
12. Ascertain the provisions relating to removal of an auditor in a company.
13. Explain Auditing and the classification of Audit in detail.
