

Roll.No.

23UAFCT3007

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. A&F - END SEMESTER EXAMINATIONS - NOVEMBER 2025
SEMESTER - III

23UAFCT3007 - Practical Auditing

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

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

1. Explain the scope of Auditing.
2. Describe briefly the advantages and disadvantages of an audit programme.
3. Relate internal check with internal audit and explain how both support statutory audit.
4. "Vouching is an essence of Auditing"- Explain the points to be borne in mind by auditor while examining vouchers.
5. Show the main points of distinction between vouching and verification.
6. Apply your knowledge of auditing to explain the objects of verification.
7. Prepare a short note on the qualification and disqualification of auditors in auditing.
8. Ascertain the key components of an auditor's report and explain their significance.

Section C

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

9. Classify the various types of Audits based on their objectives and scope.
10. Describe how an auditor should approach and evaluate the internal check system in an organization.
11. Examine the duties of an auditor in vouching the payments side of a cash book.
12. Apply your auditing knowledge to explain the procedure of verification and valuation of fixed and current assets.
13. Compare and contrast the powers and duties of an auditor under different auditing standards.
