

Roll.No.

21UCCCT5012

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 - NOVEMBER 2025  
SEMESTER - V

**21UCCCT5012 - Practical Auditing**

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

### **Section B**

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

1. Explain the qualifications and qualities of auditor.
2. Interpret what is cost audit. Show the qualifications and disqualifications of a cost auditor.
3. Examine the removal of auditor.
4. Demonstrate the purpose of a green audit.
5. Describe auditor's duty as regards to verification of liabilities.
6. Outline the role of NFRA.
7. Discuss the duties of an auditor.
8. Define EDP audit. Access the features of EDP audit.

### **Section C**

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

9. Describe the various methods of evaluation of internal control system. Explain principles of an effective internal check system.
10. Outline the object of vouching of outstanding liabilities.
11. Compare cost audit and management audit and describe the objectives of management audit.
12. Outline the appointment of auditors.
13. Reconcile the precautions that are necessary in case of audit of a hotel.

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