G 4297 (Pages : 2) Reg. No.....

Name.....

FIVE YEAR INTEGRATED B.Com., LL.B. (HONOURS) DEGREE EXAMINATION, JULY 2023

Sixth Semester

FC 16/FC 12—PRACTICAL AUDITING

(2019 Admissions—Regular/2018, 2013, 2014 Admissions—Supplementary)

me : Three Hours Maximum : 75 Marks

Part A

Answer any **five** *of the following questions.*
Each question carries 3 *marks.*

1. What are the objects of auditing ?
2. State the different types of Audit Report.
3. "An Auditor is not a valuer". Discuss.
4. Write a short note on auditing in EDP environment.
5. What are the various elements of audit report ?
6. What is AAS ?

(5 × 3 = 15 marks)

Part B

Answer any **three** *of the following questions.*
Each question carries 10 *marks.*

7. What is audit programme ? Explain its advantages and disadvantages.
8. Distinguish between Investigation and Auditing. Mention the different types of Investigation.
9. State the previsions of the Companies Act regarding the civil and criminal liabilities of an auditor.
10. Define Investigation. State the principles you would bear in mind before taking up on investigation.

(3 × 10 = 30 marks)

Turn over

Part C

Answer any **two** *of the following questions.*
Each question carries **15** *marks.*

11. What do you mean by government audit ? What are its objectives ? How it distinguish fr commercial audit.

12. Elaborate the points of be considered at the time of verification and valuation of various assets a liabilities of an organization.

13. What are the qualifications of a company auditor ? Discuss the rights and duties of an audi under the companies act, 1956.

(2 × 15 = 30 mar