25804113 (Pages : 2) Reg. No.....

Name.....

FIVE YEAR INTEGRATED B.Com., LL.B. (HONOURS) DEGREE EXAMINATION, OCTOBER 2025

Sixth Semester

FC 12—PRACTICAL AUDITING

(2022 Admissions—Regular/2018 to 2021 Admissions—Supplementary)

Time : Three Hours Maximum : 75 Marks

Part A

Write short notes on any **five** *questions.*
Each question carries 3 *marks.*

Explain the following :

1. Teaming and Lading.
2. Audit Note Book.
3. Test Checking.
4. Objectives of internal Check.
5. Audit Report.
6. Investigation.

(5 × 3 = 15 marks)

Part B

Answer any **three** *questions.*
Each question carries 10 *marks.*

7. Discuss the steps to be taken by an auditor before commencement of a new audit.
8. What is Vouching ? How would you vouch cash book ?
9. Define Verification. How does it differ from valuation ?
10. Examine the status of a company auditor. How can a company auditor be removed ?

(3 × 10 = 30 marks)

Turn over

Part C

Answer any **two** *questions.*
Each question carries 15 *marks.*

11. Describe the internal check system regarding stock and credit purchase.

12. Define management audit. Discuss its advantages and disadvantages.

13. State the provisions of Companies Act regarding the civil and criminal liabilities of an auditor.

(2 × 15 = 30 marks)