

**BACHELOR'S DEGREE (C.B.C.S) EXAMINATION, MARCH 2025**  
**2016, 2017 ADMISSIONS SUPPLEMENTARY**  
**SEMESTER VI - CORE COURSE (COMMERCE; OPTIONAL )**  
**CO6B23B - Practical Auditing**

Time : 3 Hours

Maximum Marks : 80

**Part A**

**I. Answer all questions. Each question carries 1 mark****(6x1=6)**

1. What is Compensating error?
2. What is a flow chart?
3. What is blank transfer?
4. what is clean audit report?
5. Mention any two characteristics of investigation.
6. Who is a management auditor?

**Part B**

**II. Answer any Seven questions. Each question carries 2 marks****(7x2=14)**

7. What do you mean by Contractual Liability?
8. Define audit manual.
9. What do you mean by disclaimer of opinion?
10. What are the liabilities of an auditor?
11. state the classes of investigation.
12. What is meant by manipulation of accounts?
13. What are the contents of an investigation report?
14. What are the importance of AAS?
15. What are the objectives of cost audit?
16. Distinguish between Government audit and Financial audit, on the basis of nature, scope and emphasis.

**Part C**

**III. Answer any Five questions. Each question carries 6 marks****(5x6=30)**

17. Describe the various sources and types of audit evidences.
18. Describe the merits of test checking.
19. What is a voucher? What do you know of its classification and requirements?
20. Distinguish between vouching and routine checking.
21. How is casual vacancy in the office of auditor filled?
22. Describe how can an investigation be conducted in case of investment in preferenceshares.
23. State the principles you would bear in mind before taking up an investigation.
24. What are the objectives of Government audit?

**Part D**

**IV. Answer any Two questions. Each question carries 15 marks****(2x15=30)**

25. Describe the qualifications and qualities of an auditor.
26. Discuss the rights and duties of an auditor under the Companies Act, 1956.

**27. Describe the procedure of investigation on behalf of a proposed purchaser of shares and debentures.**

**28. Explain Auditing in EDP environment.**