

**ANNAI VIOLET ARTS AND SCIENCE COLLEGE  
DEPARTMENT OF COMMERCE**

**CONTINUOUS INTERNAL ASSESSMENT - I  
Subject :Practical Auditing**

**Class : III B.Com**

**Max.Marks : 50**

**Date : 01.09.2021-AN**

**Sub. Code: CZ25B**

**PART C – (3× 10 = 30 Marks)  
Answer ALL questions**

11. What is vouching? How would you vouch cash book?
12. How will you verify? Good will, stock in trade, Plant and machinery
13. What are the classifications of Audit?

**PART A (5 × 2 = 10 Marks)  
Answer any FIVE questions**

1. Define auditing.
2. What is Audit Programme ?
3. What is audit notebook?
4. Give the meaning of audit report?
5. What is meant by verification?
6. Define internal control.
7. State the objectives of vouching.

**PART B – (2 × 5 = 10 Marks)  
Answer any TWO questions**

8. Distinguish between accounting and auditing.
9. Explain the importance of vouching in the audit of accounts.
10. What are the advantages of internal control?