

**PSG COLLEGE OF ARTS & SCIENCE**  
(AUTONOMOUS)

**BVoc DEGREE EXAMINATION DECEMBER 2019**  
(Fifth Semester)

Branch - **FOOD PROCESSING TECHNOLOGY**

**ELECTIVE -1 : INDUSTRIAL AUDITING**

Time : Three Hours

Maximum : 75 Marks

**SECTION-A (20 Marks!)**

Answer **ALL** questions

**ALL** questions carry **EQUAL** marks (10 x 2 = 20)

- 1 Define auditing.
- 2 Classify audits based on objectives.
- 3 List any four features of audit.
- 4 List any four advantages of auditing.
- 5 What is meant by audit planning?
- 6 What is documentation?
- 7 What is meant by physical verification?
- 8 What is an audit notebook?
- 9 What is the purpose of hygiene audits?
- 10 Mention the elements of safety audit.

**SECTION - B (25 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (5 x 5 = 25)

- 11 a Bring out the origin of auditing in India.  
OR  
b Explain the functions of auditing.
- 12 a Discuss on statutory audit.  
OR  
b Write briefly on continuous audit.
- 13 a Explain about the agreement with client in auditing.  
OR  
b How are informations gathered about business for auditing?
- 14 a Write briefly on audit memorandum.  
OR  
b List the advantages and limitations of an audit programme.
- 15 a Write a note on energy audit.  
OR  
b Write briefly on environmental audit.

**SECTION - C (30 Marks)**

Answer any **THREE** Questions

**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Explain the basic principles of auditing.
- 17 Discuss on the ISO 22000 : 2005 method of auditing.
- 18 Explain about the professional conduct and ethics of an auditor.
- 19 Elaborate on audit working papers.
- 20 Discuss on the steps involved in financial auditing.