

**B.Com DEGREE EXAMINATION, APRIL 2019**  
**III Year V Semester**  
**Principles of Auditing**

**Time : 3 Hours**

**Max.marks :75**

**Section A** ( $10 \times 2 = 20$ ) Marks

Answer any **TEN** questions

1. Define Auditing.
2. What do you mean by audit programme?
3. What do you mean by verification?
4. State the meaning of Internal check.
5. What is vouching?
6. What is internal control in an EDP?
7. What is auditing around the computer?
8. Who appoints the auditors to fill casual vacancies?
9. What are the liabilities of branch auditor?
10. What is meant by special audit?
11. What is insurance audit?
12. What do you mean by clerical error?

**Section B** ( $5 \times 5 = 25$ ) Marks

Answer any **FIVE** questions

13. What are the advantages of independent audit?
14. Explain the differences between internal check and internal audit.
15. What are the objectives of verification?
16. Explain the impact of computerization of audit approach.
17. Explain the appointment and qualification of an auditor.
18. What are the steps involved in bank audit?
19. What are the advantages and disadvantages of audit programme?

**Section C** ( $2 \times 15 = 30$ ) Marks

Answer any **TWO** questions

20. What are the objectives of an audit?
21. State the advantages of computer in auditing and what are the approaches used for the audit of computerized accounts?
22. Discuss the rights and duties of a company auditor.
23. How would you audit educational institutions?

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