

**B.Com DEGREE EXAMINATION, NOVEMBER 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 is Government audit?
3. Write a note on audit Program.
4. What is Vouching?
5. What is meant by Internal Control?
6. Give the meaning of verification of Assets.
7. State the meaning of EDP Audit.
8. How auditing can be done through computers?
9. Who appoints the auditors for filling casual vacancies?
10. What is company audit?
11. Who appoints the first auditor?
12. List out any four points to be kept in mind while auditing a hotel.

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

Answer any **FIVE** questions

13. List out the main objectives of Auditing.
14. Explain the advantages and disadvantages of Audit Program.
15. State the principles relating to verification and valuation of stock in trade.
16. State the differences between Internal Audit and Internal Control.
17. Explain the problems of computerised auditing.
18. Give the statutory provisions regarding disqualification of Auditor.
19. As an auditor how would you audit Educational Institutions.

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

Answer any **TWO** questions

20. Explain in detail the types of Audit.
21. Explain the vouching of payment side of the cash book.
22. Describe in detail the approaches to audit under EDP environment.
23. Explain the powers of Auditor.

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