

**B.Com DEGREE EXAMINATION, EVEN SEMESTER 2021**  
**III Year V Semester**  
**Principles of Auditing**

**Max.marks :25**

Answer any **FIVE** questions ( $5 \times 5 = 25$ ) Marks

1. List out the different types of Audit.
2. Explain the objects of internal check.
3. What are the approaches to EDP Auditing?
4. Describe the rights liabilities of an auditor under the Companies Act 2013.
5. Discuss the points to be considered while auditing.
6. Explain the advantages and disadvantages of audit programme.
7. Differentiate between internal audit and internal control.