

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)
Chromepet, Chennai — 600 044.

B.Com. END SEMESTER EXAMINATION APRIL/NOV - 2021

SEMESTER - V

17UCOCT5A14 & UCO/CT/5A14 - Principles of Auditing

Total Duration : 3 Hrs	Total Marks : 75
MCQ : 30 Mins	MCQ : 15
Descriptive : 2 Hrs.30 Mins	Descriptive : 60

Section B

Answer any **SIX** questions ($6 \times 5 = 30$ Marks)

1. What are the objectives of Auditing?
2. Distinguish between Internal Audit and Internal Control.
3. Interpret Auditing with Computers.
4. List the qualifications of an Auditor.
5. Explain the term Specialised Audit.
6. What is Audit Programme?
7. How would you verify Inventories?
8. State the impact of computerisation on audit approach.

Section C

Answer any **THREE** questions ($3 \times 10 = 30$ Marks)

9. Define the term Auditing. Explain its advantages and disadvantages.
10. Describe in detail the vouching of Cash transactions.
11. Enumerate the powers, rights and liabilities of an auditor under Companies Act 2013.
12. Explain the various approaches to EDP auditing.
13. Discuss the points to be considered while auditing Educational institutions.