

**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 EXAMINATIONS APRIL-2022

SEMESTER - IV

20UCOCT4012 - Principles of Auditing

Total Duration : 3 Hrs.

Total Marks : 60

Section A

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

1. What are the objectives of Auditing?
2. State the advantages of Audit Programmes.
3. State the differences between Internal Audit and Internal Control.
4. Explain the type of internal control in the computer-based system.
5. Write notes on Information security audit.
6. When an auditor will be disqualified?
7. Write notes on Audit report.
8. Mention the points to be considered while auditing a hotel.

Section B

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

9. Explain the various types of Audits.
10. How an auditor will vouch credit sales and credit purchases?
11. Explain the approaches to EDP auditing.
12. Explain the rights of an auditor.
13. Explain the points to be considered while auditing an educational institution.
