

**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 - V

17UCOCT5A14 - 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. What are the duties of an auditor while vouching credit purchase?
3. List out the advantages of computer in auditing.
4. State the disqualification of a person to be appointed as company auditor.
5. As an Auditor how will you audit the Insurance Companies.
6. How can an auditor be removed?
7. Describe the objectives of vouching.
8. What are the advantages of Internal Check?

Section B

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

9. Explain the various types of audit.
10. Distinguish between verification and valuation.
11. Explain the design and procedural aspects of EDP system.
12. Describe the powers and rights of the company auditor.
13. Discuss the audit of Educational Institutions.
