

**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 NOVEMBER-2022

SEMESTER - V

17UCOCT5A14 - Principles Of Auditing

Total Duration : 2 Hrs 30 Mins.

Total Marks : 60

Section A

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

1. Mention the objectives of auditing.
2. Interpret how an auditor vouches the sales returns.
3. Distinction between verification and valuation.
4. Assess the duties of an Auditor.
5. Discuss the objectives and limitations of internal control.
6. Explain auditing in an EDP environment.
7. Explain Internal Check with regard to Purchases.
8. Evaluate the various rights of the company auditor.

Section B

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

9. Describe the different kinds of audit. Explain the merits and demerits of each.
10. Explain the duties of an auditor in connection with vouching of payment side of cash book.
11. Discuss the various provisions regarding the appointment and removal of an auditor.
12. Examine the various internal control techniques that are applicable in an EDP audit.
13. Ascertain the points need to be considered by an Auditor while conducting audit of Expenses of Educational Institutions.

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