

**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 - IV**

**20UCOCT4012 - Principles of Auditing**

**Total Duration : 2 Hrs 30 Mins.**

**Total Marks : 60**

**Section A**

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

1. Explain the importance of audit programmes.
2. Describe the various types of audit.
3. Classify the verification of inventories.
4. Illustrate the valuation of assets.
5. What is the information security audit?
6. Prepare the importance of audit with computers.
7. Explain the qualification and disqualification of an auditor.
8. Examine the points to be considered while auditing the hotels.

**Section B**

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

9. Explain the advantages and disadvantages of Auditing.
10. Prepare a short on
  - a) Internal Audit and
  - b) Internal Control
11. Examine the impact of computerization on Audit approach.
12. Prepare the rights and liabilities of an auditor.
13. Examine the specialised audit of Insurance company.

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