

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-2023

SEMESTER - IV

**20UCOCT4012 - Principles of Auditing**

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

### **Section B**

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

1. Explain the advantages and disadvantages of auditing.
2. Describe the procedure relating to vouching of credit purchases.
3. Compute the information security audit.
4. Illustrate the procedure to appoint auditor.
5. Explain the points to be considered while auditing.
6. Prepare the objectives of audit program.
7. Sketch the audit report.
8. Differentiate internal audit and internal control.

### **Section C**

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

9. Explain the types of auditing.
10. Determine the system of internal check as regards to cash receipts and cash payments.
11. Diagnose the impact of computerization on audit approach.
12. Discuss the rights of an auditor according to Companies Act 2013.
13. Classify the procedures of different special audits.

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