

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 -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. Define auditing and state the features of auditing.
2. Explain the different approaches under EDP audit.
3. Prepare the contents of audit report according to the companies act of 2013.
4. Explain the guideline for specialised audits in Banking.
5. Explain the objectives of vouching.
6. Prepare the procedures of audit under EDP system.
7. Explain the provisions for disqualifications of auditor.
8. Distinguish between verification and valuation.

Section C

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

9. Explain the classifications of audit in detail.
10. Predict the factors to be kept in mind while examining the vouchers.
11. Examine the different types of internal control under EDP environment.
12. Classify the appointment of company auditor under the companies act in detail.
13. Recommend the special points to be considered while auditing educational Institutions.
