

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 - 2024

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. Explain the objectives of auditing.
2. Explain the different types of audit.
3. What are the advantages of computer based auditing?
4. Write a note on significance of auditing around with computers.
5. Describe the qualifications and disqualification of a company auditor.
6. State the procedure for removal of an auditor after the expiry of his term.
7. Enumerate the Rights, Duties of Company Auditors.
8. Write a note on limitations of computer based auditing.

### **Section C**

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

9. What is audit programme? What are its advantages and disadvantages?
10. Explain the essential features of the internal control of the computer based accounting system.
11. Write note on : (a) Information security audit (b) Approaches to EDP auditing.
12. Explain the appointment, remuneration and removal of auditors under section 139,140(1),142.
13. Explain the various liabilities of an auditor.

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