

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 2025

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. Bring out the difference between continuous audit and interim audit.
2. List out the areas where use of computer in auditing is done.
3. Describe the qualification and disqualification of a person to be appointed as company auditor.
4. List out the code of conduct laid down by GICs for carrying on General Insurance business.
5. Outline the problems which confronts an auditor as to how to value the assets during the inflation period.
6. Narrate the powers of the auditor.
7. Differentiate Internal Audit & Internal Control.
8. Outline the special matters to be taken into consideration in doing audit of hotels.

Section C

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

9. Explain the advantages and disadvantages of conducting an audit according to a Pre-determined audit programme.
10. Classify the types of assets and explain the principles for the valuation of assets.
11. Examine the forms of controls in EDP environment.
12. Elucidate the matters the auditor should consider before commencing the audit of a limited company.
13. Examine the special points to be kept in view while auditing book of a commercial bank.
