

Roll.No.

20UCOCT4012

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 2025  
SEMESTER - IV

**20UCOCT4012 - Principles of Auditing**

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

### **Section B**

Answer any **SIX** questions (6 × 5 = 30 Marks)

1. Explain the advantages of Audit programme.
2. Describe about the computer assisted Audit Techniques.
3. Relate provisions on the ceiling limit of auditor as per Companies act.
4. Predict how an auditor can ensure fair presentation of accounts in educational institutions where multiple sources of income exist.
5. Interpret the difference between internal check and internal control.
6. Identify the impact of IOT on Audit approach.
7. Illustrate the procedure of removal of Auditor.
8. Assess the need for special auditing techniques in the hospitality (hotel) industry.

### **Section C**

Answer any **THREE** questions (3 × 10 = 30 Marks)

9. Illustrate the content of Audit notebook.
10. Classify the techniques for evaluation of internal control System.
11. Ascertain the procedure of auditing under EDP System.
12. Examine the duties of auditor as per Companies Act 2013.
13. Evaluate the effectiveness of internal control systems in banks from an auditor's perspective.

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