(20519)

Roll No.

Total Questions: 13]

[Printed Pages: 3

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B.B.A. VIth Semester Examination, May-2019

AUDITING
(BBA) (05)

Time: 3 Hrs.]

[M.M. : 75

Note: Attempt questions from all Sections as per instructions.

Section-A

(Very Short Answer Type Questions)

- Note: Attempt all the *five* questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.
- 1. What do you mean by Auditing?
- 2. What is continuous Audit ?

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- 3. What is routine checking?
- 4. What is meant by Internal check?
- 5. What is Auditor's report?

Section-B

(Short Answer Type Questions)

- Note: Attempt any two questions out of the following three questions. Each question carries 7½ marks. Short answer is required not exceeding 200 words.
- 6. What is audit programme and how should it be prepared?
- 7. What is the object of verification of assets?
- 8. Difference between general reserve and provisions.

Section-C

(Long Answer Type Questions)

- Note: Attempt any three questions out of the following five questions. Each question carries 15 marks.

 Answer is required in detail.
- Accountancy starts where Book-keeping ends and auditing begain where accountancy ends. Explain this statement.

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- 10. What is dividend? Explain the duties of an auditor in this regard? Can dividend be declared out of capital?
- 11. Discuss the right, duties and liabilities of an auditor of a company.
- 12. What points are to be considered to audit amounts of a University?
- 13. Write short notes on the following:
 - (i) Cost audit
 - (ii) Tax audit
 - (iii) Management audit