18071 (CV)

B.B.A. VIth Semester Examination, June-2020

AUDITING

(BBA-605)

Time: Two Hours | [Maximum Marks: 75

Note: Attempt questions from **all** Sections as per instructions.

Section - A

(Very Short Answer Type Questions)

Note: Attempt any **four** questions. Each question carries 3.75 marks. Very short answer is required not exceeding 75 words. 4×3.75=15

- Define the main objects of Auditing.
- 2. What is Vouching?
- 3. What is Continuous Audit?
- 4. What is Statutory Audit?
- 5. What is Audit note book?
 Download all NOTES and PAPERS at StudentSuvidha.com

Section - B

(Short Answer Type Questions)

Note: Attempt any **one** question. Each question carries 15 marks. 1×15=15

- Difference between general reserve and provisions.
- Explain the advantages of Auditing.
- What is routine checking? What are its objects.

Section - C

(Long Answer Type Questions)

Note: Attempt any **two** questions. Each question carries 22.5 marks.

 $2 \times 22.5 = 45$

- "An Auditor is a watch-dog but not a blood-hound." Explain this statement.
- 10. What is dividend? Explain the duties of an auditor in this regard? Can dividend be declared out of capital?

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- 11. Discuss the rights, duties and liabilities of an auditor of a company.
- 12. Describe various points which you will keep into consideration while auditing accounts of an insurance company.
- 13. Write short notes on the following
 - Social Audit

 - (ii) Cost Audit land