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(20721)
BBA - VI Sem.

(Printed Pages 4)
Roll No.

18071 (CV-II)

B.B.A. Examination, June-2021

AUDITING

(BBA-605)

Time : 1½ Hours]

Maximum Marks : 75

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

Section-A

(Very Short Answer Type Questions)

Note : Attempt any **two** questions. Each
question carries 7.5 marks. Very short
answer is required not exceeding 75
words. $2 \times 7.5 = 15$

1. What is internal audit?
2. Explain Balancesheet Audit?

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3. What are the different types of Auditor's Report?
4. Describe the advantages of continuous Audit?
5. Explain Tax Audit?

Section-B

(Short Answer Type Questions)

Note : Attempt any **one** question out of
the following **three** questions. Each
question carries **15** marks. Short
answer is required not exceeding 200
words. $1 \times 15 = 15$

6. Discuss the advantages of interim audit?
What precautions should be taken while
performing test checking?
8. Explain the significance of Vouching?

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Section-C

(Long Answer Type Questions)

Note : Attempt any **two** questions out of the following five questions. Each question carries 22.5 marks. Answer is required in detail? $2 \times 22.5 = 45$

- 9 ✓ "Auditing begins where Accountancy ends" Explain. How does Accountancy differ from Auditing?
10. What is Audit programme? What steps would you take before commencing the actual work of Audit of a business?
11. ✓ "An Auditor is a watch-dog and not a blood-hound". Give your comments on the above statement and discuss the duties and liabilities of an Auditor.?

12. What is Cost Audit. Describe the provisions of Companies with regard to the Cost Audit?
13. What points are to be Considered for audit of a University?