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BBABMC 364/BBMBMC 364

VI Semester B.B.A./B.B.M. Degree Examination, April/May 2019

(Credit Based Semester Scheme)

(2012 Scheme)

AUDITING

Time : 3 Hours]

[Max. Marks : 120

SECTION - A

1. Answer **any ten** of the following :

(10 × 2 = 20)

- (a) What do you mean by 'Audit in Depth'?
- (b) Who is an auditor?
- (c) What is internal audit?
- (d) Who are 'Ghost workers'?
- (e) What is internal control?
- (f) Define Vouching.
- (g) What do you mean by contingent assets?
- (h) What is an 'Audit Report'?
- (i) Give the meaning of misfeasance.
- (j) What is "Teeming and Lading"?
- (k) What are 'distinctive ticks'?
- (l) Give the meaning of Collateral voucher.

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College of Business Management Library
MANGALORE - 575 003

SECTION - B

Answer **any five** from the following :

(5 × 8 = 40)

2. What are the features of auditing?
3. Explain the principles of good internal control.
4. What are the contents of audit note book?



5. What are the merits and demerits of continuous audit?
6. Explain the vouching procedure of petty cash book entries.
7. State the objectives of verification of assets.
8. Write a note on the removal of a company auditor.

SECTION - C

Answer **ALL** the questions :

(3 × 20 = 60)

9. (a) Define Auditing and explain its objectives.

Or

- (b) Explain the internal check procedure for cash receipts and cash payments.

10. (a) Explain the verification and valuation of stock in trade and the auditor, duties in relation thereto.

Or

- (b) What are the objectives of audit programme? Explain the advantages and disadvantages of audit programme.

11. (a) Explain the preparation before the commencement of an audit.

Or

- (b) Explain the rights and duties of a company auditor.