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**BBABMC 384**

**Choice Based Credit System VI Semester B.B.A. Degree Examination,  
September 2022  
(2021 – 22 Batch Onwards)  
AUDITING**

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) Section – A : Answer **any four** questions.  
2) Section – B : Answer **any four** questions.  
3) Section – C : Answer **any two** questions.

**SECTION – A**

Answer **any four** questions.

**(4×6=24)**

1. Write a note on internal control.
2. Differentiate verification and valuation of assets.
3. What is meant by Audit Report ? What are its types ?
4. Write a note on continuous audit.
5. What are the importance of vouching ?
6. What do you mean by audit notebook ? What are its contents ?
7. Explain vouching of wages and salary.

**SECTION – B**

Answer **any four** questions.

**(4×12=48)**

8. What are the advantages and disadvantages of auditing ?
9. Explain the auditor's duty regarding valuation of stock.
10. Explain the techniques of auditing.
11. Explain the advantages and disadvantages of internal check.

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12. Explain vouching of cash receipt transactions.
13. Explain the preparations done by an auditor before commencing an audit.
14. Explain the criminal liability of an auditor under Companies Act.

**SECTION – C**

Answer **any two** questions.

**(2×24=48)**

15. Define auditing. Explain in detail the objectives of auditing.
16. What is meant by Internal Check ? Explain the good system of internal check with regards to cash payments in the organisation.
17. Explain the verification and valuation of different types of assets in an organisation.
18. Who is a company auditor ? Explain the rights and duties of a company auditor.