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BBABMC 384

**Choice Based Credit System Sixth Semester B.B.A.
Examination, July/August 2023
(2021-22 Batch Onwards)
AUDITING**



Time : 3 Hours

Max. Marks : 120

Instructions : *A single answer booklet containing 40 pages will be issued.
No additional sheets will be issued.*

SECTION – A

Answer **any four** questions. (**Each** question carries **6** marks) **(4×6=24)**

1. Define auditing. Explain its important features.
2. Explain the objectives of internal check.
3. What is vouching ? What are its objectives ?
4. What are the types of audit reports ?
5. What do you mean by audit note book ? What are its contents ?
6. Write a note on the appointment of an auditor.
7. Explain vouching of credit side of cash payments.

SECTION – B

Answer **any four** questions. (**Each** question carries **twelve** marks) **(4×12=48)**

8. What are the advantages and disadvantages of auditing ?
9. Explain the contents of audit working papers.
10. State the objectives of verification of assets.
11. Describe the different techniques of audit.

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- 12. Explain the circumstances in which company auditor can be removed.
- 13. Explain the preparation done by an auditor before commencing an audit.
- 14. Explain the auditors duty regarding valuation of stock.

SECTION – C

Answer **any two** questions. (Each question carries **twenty four** marks) (2x24=48)

- 15. Explain in detail the objectives of auditing.
- 16. What are the auditors duty with regard to verification of the assets and liabilities of the company ?
- 17. Who is a company auditor ? Explain the rights and duties of a company auditor.
- 18. What is continuous audit ? To which type of organisation it is suitable ? Explain in detail its advantages and disadvantages.