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(20721) Roll No. ....  
BBA - VI Sem.

### 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?

P.T.O

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.?

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P.T.O.

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?

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