

(20519)

Roll No. ....

Total Questions : 13 ]

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**18071**

**B.B.A. VIth Semester Examination, May-2019**

**AUDITING**  
(BBA-605)

**Time : 3 Hrs. ]**

**[ M.M. : 75**

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

**Section-A**

**(Very Short Answer Type Questions)**

**Note :-** Attempt all the *five* questions. Each question carries 3 marks. Very short answer is required not exceeding **75** words.

1. What do you mean by Auditing ?
2. What is continuous Audit ?

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Turn Over

3. What is routine checking ?

4. What is meant by Internal check ?

5. What is Auditor's report ?

**Section-B**

**(Short Answer Type Questions)**

**Note :-** Attempt any *two* questions out of the following three questions. Each question carries **7½** marks. Short answer is required not exceeding **200** words.

6. What is audit programme and how should it be prepared ?
7. What is the object of verification of assets ?
8. Difference between general reserve and provisions.

**Section-C**

**(Long Answer Type Questions)**

**Note :-** Attempt any *three* questions out of the following five questions. Each question carries **15** marks. Answer is required in detail.

9. Accountancy starts where Book-keeping ends and auditing begins where accountancy ends. Explain this statement.

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10. What is dividend ? Explain the duties of an auditor in this regard ? Can dividend be declared out of capital ?
11. Discuss the right, duties and liabilities of an auditor of a company.
12. What points are to be considered to audit amounts of a University ?
13. Write short notes on the following :
  - (i) Cost audit
  - (ii) Tax audit
  - (iii) Management audit