

A (Printed Pages 3)
(20620) Roll No.
BBA - VI Sem.

18071 (CV)

B.B.A. VIth Semester Examination,

June-2020

AUDITING

(BBA-605)

Time : Two Hours] [Maximum Marks : 75

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

Section - A

(Very Short Answer Type Questions)

Note: Attempt any **four** questions. Each
question carries 3.75 marks. Very
short answer is required not exceeding
75 words. $4 \times 3.75 = 15$

1. Define the main objects of Auditing.
2. What is Vouching?
3. What is Continuous Audit?
4. What is Statutory Audit?
5. What is Audit note book?

Section - B

(Short Answer Type Questions)

Note : Attempt any **one** question. Each
question carries 15 marks. $1 \times 15 = 15$

6. Difference between general reserve and provisions.
7. Explain the advantages of Auditing.
8. What is routine checking? What are its objects.

Section - C

(Long Answer Type Questions)

Note : Attempt any **two** questions. Each
question carries 22.5 marks.

$2 \times 22.5 = 45$

9. "An Auditor is a watch-dog but not a blood-hound." Explain this statement.
10. What is dividend? Explain the duties of an auditor in this regard? Can dividend be declared out of capital?

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11. Discuss the rights, duties and liabilities of an auditor of a company.
12. Describe various points which you will keep into consideration while auditing accounts of an insurance company.
13. Write short notes on the following :
 - (i) Social Audit
 - (ii) Cost Audit
 - (iii) Tax Audit