

Reg. No.

--	--	--	--	--	--	--	--	--	--



BBABMC 364/BBMBMC 364

**Credit Based VI Semester B.B.A./B.B.M. Examination, September 2022
(2012 Scheme)
AUDITING**

Time : 3 Hours

Max. Marks : 120

SECTION – A

1. Answer **any ten** of the following :

(10×2=20)

- a) What are credit working papers ?
- b) Give the meaning of collateral voucher.
- c) Who is an auditor ?
- d) Define vouching.
- e) What is final audit ?
- f) What is meant by audit in depth ?
- g) What is interim audit ?
- h) What is meant by Internal check ?
- i) Who are ghost workers ?
- j) What is audit programme ?
- k) What is surprise checks ?
- l) What is meant by Auditor's lien ?

SECTION – B

Answer **any five** from the following :

(5×8=40)

2. What are the features of auditing ?
3. What are the contents of audit note book ?

P.T.O.



4. Explain the procedure for appointment of company auditor.
5. Distinguish between Internal check and Internal audit.
6. Explain the importance of audit working papers.
7. What are the liabilities of a company auditor ?
8. Explain the importance of audit report.

SECTION – C

Answer **any three** questions :

(3×20=60)

9. Explain in detail the objectives of auditing.

OR

What are the objectives of audit programme ? Explain the advantages and disadvantages of audit programme.

10. Explain the rights and duties of a company auditor.

OR

What do you mean by audit report ? Explain the different types of report that can be issued by the auditors of a company.

11. Explain the vouching of cash receipt transactions.

OR

Explain the verification and valuation of stock in trade and the auditor's duties in relation thereto.
