

Roll No.....

BBA-605 (N)

B.B.A. (Semester-VI) Examination-2014

**Auditing
Paper: Fifth**

Time: Three Hours] [Maximum Marks: 70

Note: Attempt all questions. Each question carries 14 marks. (14x5=70)

1. "Accounting is a necessity while auditing is a luxury for a business enterprise". Do you agree? Give reasons for your opinion and examine critically the role of auditing in the efficient, honest and economical conduct of a business concern.

Or

What do you mean by Audit Programme, Audit Working Papers and Audit Notebook? Give their advantages.

2. What is the difference between Internal Control, Internal Check and Internal Audit? Discuss the objects of internal audit.

OR

What is Vouching? How would you vouch the cash book? Explain.

3. What are the rights and duties of a company auditor? Explain.

OR

Explain the terms 'true' and 'fair' used in Auditor's report. Give the specimen of a clean audit report.

4. What do you mean by Cost Audit and Management Audit? Explain the significance of Cost Audit.

OR

How would you conduct the audit of a banking company? Explain.

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5. Write short notes on any two of the following-

- (a) Social Audit
- (b) Verification of Assets
- (c) Appointment of a company auditor
- (d) Test checking
- (e) Internal check of wages payment

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