

- h) What are the objects of an audit programme? **4**
2. a) What is internal check system regarding payment? **4**
- b) Distinguish between internal Audit & internal control. **4**
- c) How would you vouch the income from investment. **4**
- d) How would you vouch the salaries. **4**
- OR**
- e) What is the main aim of internal check? **4**
- f) Discuss how fair internal checks give security to the auditor. **4**
- g) How would you vouch the "petty cash-payment"? **4**
- h) How would you vouch the "Travelling-expenses"? **4**
3. a) Distinguish between valuation & verification of assets. **16**

**OR**

- b) How would you verify the following assets. **16**
- i) Cash at Bank
- ii) Patent
- iii) Goodwill
- iv) Plant & machinery.
4. a) In what circumstances is a company Auditor appointed by the central Government? **4**
- b) What are the statutory duties of a company auditor? **4**
- c) Explain the standard report of Auditor. **4**
- d) Write down the qualification of Auditor of any company. **4**
- OR**
- e) Write a note on the duties of an auditor regarding divisible profit. **4**
- f) What are the types of Audit Report? **4**
- g) Explain Auditor's duties toward the fraud. **4**

h) Explain the Appointment process of auditor. **4**



**AR - 1127**

5. a) Discuss the special points arising in the audit of Bank. **16**

**OR**

b) Write the audit process of 'Insurance company'. **16**

\*\*\*\*\*

B.B.A. Part - II

**Auditing (206)**

P. Pages : 4

Time : Three Hours

Max. Marks : 80

- 
- Notes : 1. Attempt all the questions.  
2. All questions carry equal marks.

1. a) Explain the types of 'Audit' on the basis of Business entity. **4**

b) Explain the types of frauds. **4**

c) Explain different types of errors. **4**

d) What are the advantages of Audit programme? **4**

**OR**

e) What are the disadvantages of continuous audit? **4**

f) Distinguish between internal Audit & statutory Audit. **4**

g) State the advantages of periodical Audit. **4**