

B.C.C.A.- III (CBCS Pattern) Semester-V  
**UBCCAT502 - Auditing**

P. Pages : 1

Time : Three Hours



**GUG/W/24/13038**

Max. Marks : 40

- 
- Notes : 1. All questions are compulsory.  
2. All questions carry equal marks.

1. a) Explain the scope of Auditing. 4
- b) Explain the duties of an auditors in respect of fraud? 4
- OR**
- c) Discuss the advantages and disadvantages of continuous Audit. 8
2. a) Explain contents of an Audit Program. 4
- b) What steps an auditor should take before commencing the actual work of auditing? 4
- OR**
- c) Give the meaning of vouching state the characteristics and importance of vouching. 8
3. a) State the ojectives of Internal Check. 4
- b) State the objectives of Internal Audit. 4
- OR**
- c) Explain merits and Demerits of Internal Control Questionnaire. 8
4. a) Distinguish between capital and revenue expenditure. 4
- b) Explain auditor duty as regards capital items. 4
- OR**
- c) Menion any five point to be remembered while auditing the account of a Banking company. 8
5. Write in short answers.
- a) Kinds of errors. 4
- b) Private Audit. 4
- c) Objective of Internal Audit. 4
- d) Restrictions to Bank Audit. 4

\*\*\*\*\*