

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

P. Pages : 1

Time : Three Hours



GUG/S/24/13038

Max. Marks : 40

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

1. a) State the objectives of Auditing. 4
b) Explain the advantage of continuous Audit. 4

OR

- c) Define Audit explain different kinds of Audit. 8
2. a) What are the content of an audit program. 4
b) Explain types of subsidiary books. 4

OR

- c) Give the meaning of vouching. State the characteristics and importance of vouching. 8
3. a) Explain the Auditor's duty in respect of internal check. 4
b) Explain qualities of an Auditor. 4

OR

- c) Define Internal control. Explain procedure of evolution of internal control. 8
4. a) Write Auditor's duties regards capital and revenue item. 4
b) State the special points which are applicable in the audit of co-operative society. 4

OR

- c) Mention any five point to be remembered while auditing of an Insurance companies. 8
5. a) Disadvantages of continuous Audit. 2
b) Vouching of purchase books. 2
c) Contingent liability. 2
d) Explain the restriction of bank audit. 2
