

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

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