



CB – 408

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VI Semester B.B.A. Examination, August/September 2023
(CBCS) (2022 – 23 and Onwards) (Freshers)
BUSINESS ADMINISTRATION
Paper – 6.2 : Auditing and Attestations

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written in **English** only.

SECTION – A

Answer **any five** sub-questions. **Each** sub-question carries **2** marks. **(5×2=10)**

1. a) Define Auditing.
- b) What is teaming and lading ?
- c) Name two methods of valuation of assets.
- d) What are intangible assets ?
- e) What is an auditor's civil liability ?
- f) What is internal control ?
- g) What is e-auditing ?



SECTION – B

Answer **any three** questions. **Each** question carries **5** marks. **(3×5=15)**

2. State the advantages of audit programme.
3. How do you vouch petty cash payments ?
4. State the appointment of company auditor.
5. How do you vouch the payment of salaries ?
6. Briefly explain the recent trends in auditing.

P.T.O.



SECTION – C

Answer **any three** questions. **Each** question carries **12** marks. **(3×12=36)**

7. Give the meaning of audit note book. What are its contents and merits ?
8. Explain the advantages and disadvantages of internal audit.
9. Explain the audit procedure of educational institution.
10. How do you verify the following :
 - a) Bills payable
 - b) S.creditors
 - c) Contingent liabilities.
11. Briefly explain internal check as regards cash sales.

SECTION – D

12. Answer the following. This question carries **9** marks. **(1×9=9)**

- a) "Vouching is the essence of auditing." – Explain.

OR

- b) Draft an investigation report on behalf of a Public Limited Company.
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