

**BCCA351 - Auditing**

P. Pages : 1

Time : Three Hours



**GUG/W/16/2951**

Max. Marks : 80

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

1. a) Explain the origin and growth of Auditing in India. **8**  
b) State the kinds of fraud. **8**

**OR**

- c) State Advantages and Disadvantages of continuous Audit. **16**  
2. a) Explain the Audit programme. **8**  
b) State importance & principles of preparation of working papers. **8**

**OR**

- c) Explain types of subsidiary Books. **16**  
3. a) State objectives of Internal control. **8**  
b) State difference between Internal Auditor and Independent Auditor. **8**

**OR**

- c) Explain Outstanding Liabilities and Outstanding Assets. **16**  
4. a) Explain Auditor's duty as Regarded Revenue Expenditure. **8**  
b) Which are the special points in the Audit of Insurance companies. **8**

**OR**

- c) Distinguish between capital expenditure & Revenue expenditure. **16**  
5. Answer in briefs.  
a) Limitation of Audit. **4**  
b) Purchase Book. **4**  
c) Contingent Assets. **4**  
d) Revenue Receipts. **4**

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