

**BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(END SEMESTER EXAMINATION)**

**CLASS: BBA
BRANCH: BBA**

**SEMESTER : V
SESSION : MO/2025**

SUBJECT: MN413 AUDITING

TIME: 3 Hours

FULL MARKS: 50

INSTRUCTIONS:

1. The question paper contains 5 questions each of 10 marks and total 50 marks.
 2. Attempt all questions.
 3. The missing data, if any, may be assumed suitably.
 4. Before attempting the question paper, be sure that you have got the correct question paper.
 5. Tables/Data hand book/Graph paper etc. to be supplied to the candidates in the examination hall.
-

		CO	BL
Q.1(a)	Explain Auditing in reference to Indian Industry. Is it necessary to conduct, Explain?	[5] 1	2,3
Q.1(b)	Highlight the various impediments of Auditing with reference to Indian Scenario.	[5] 1	1,2
Q.2(a)	Explain the whole process of Audit briefly.	[5] 1	1,2
Q.2(b)	How various types of Audit differ with each other?	[5] 1	1,2,3
Q.3(a)	Explore the significance of vouching in an Audit Program.	[5] 2	1,2
Q.3(b)	It is not possible to demonstrate each and every transaction of the organization in Audit. Why? Explain the procedure.	[5] 2	2,3,4
Q.4(a)	Is Internal Control System necessary for an Organization? If Yes, what is the need of External Audit?	[5] 3	2,3,4
Q.4(b)	What is the most accurate way to evaluate Internal Control System? Explain briefly.	[5] 3	2,3,4
Q.5(a)	Highlight the difference between the Audit of Partnership and Non-Trading concerns.	[5] 4	1,2
Q.5(b)	Demonstrate the significance of Audit Report and Certificate. How these are different?	[5] 5	1,2

:::25/11/2025:::M