

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

**CLASS: BBA  
BRANCH: BBA**

**SEMESTER : VI  
SESSION : SP/2025**

**SUBJECT: MT310 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 the Importance of auditing in the Indian industry context.	[5]	2	3
Q.1(b) Distinguish between primary and secondary objectives of auditing.	[5]	3	3
Q.2(a) Explain the process of audit planning in detail.	[5]	2	3
Q.2(b) What is audit sampling? Describe different methods used in audit sampling.	[5]	1	2
Q.3(a) Explain the meaning and importance of vouching. Discuss the process of vouching purchases and sales	[5]	2	3
Q.3(b) Describe the verification and valuation of assets and liabilities with suitable examples.	[5]	1	2
Q.4(a) Explain the characteristics of an efficient internal control system.	[5]	2	3
Q.4(b) What is the importance of coordination between internal and external audit?	[5]	1	2
Q.5(a) Describe the key steps in the preparation of a fair audit report.	[5]	2	2
Q.5(b) Explain the basic principles of a government audit.	[5]	2	3

:05/05/2025:M