

**BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(MID SEMESTER EXAMINATIONS/2025)**

**CLASS: BBA
BRANCH: BBA**

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

SUBJECT: MT310 AUDITING

TIME: 02 Hours

FULL MARKS: 25

INSTRUCTIONS:

1. The question paper contains 5 questions each of 5 marks and total 25 marks.
 2. Attempt all questions.
 3. The missing data, if any, may be assumed suitably.
 4. Tables/Data handbook/Graph paper etc., if applicable, will be supplied to the candidates
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		CO	BL
Q.1(a)	Discuss some basic principles governing an audit.	[2]	1 2
Q.1(b)	Discuss Main and Subsidiary Objectives of Auditing.	[3]	1 2
Q.2(a)	Discuss some inherent Limitations of audit.	[2]	1 2
Q.2(b)	Discuss some Importance of Auditing with reference to Indian Industry.	[3]	1 2
Q.3(a)	What are the rights and duties of an auditor?	[2]	2 1
Q.3(b)	What do you mean by audit programme? Discuss the advantages accrue to the auditor by preparing the audit programme.	[3]	2 1,2
Q.4(a)	What do you mean by Audit Contents?	[2]	2 1
Q.4(b)	What do you mean by audit working paper? State the objectives for preparing audit working paper.	[3]	2 1,2
Q.5(a)	What do you mean by Vouching? What are the objectives of Vouching?	[2]	3 1
Q.5(b)	Discuss procedures for vouching various cash receipts?	[3]	3 2

:05/03/2025:E