

Third Year B.B.M Degree Examinations

October / November 2014

(Directorate of Distance Education)

COMMERCE

DBC 250: PRINCIPLES AND PRACTICE OF AUDITING

Time: 3hrs.]

[Max. Marks: 70/80

Instructions to candidates:

«ZÁÿðUÚÚË, ÆZEÚÚÁ:

1. Students who have attended 30 Marks Internal Assessment scheme will have to answer for total of 70 Marks.

30 CAPUÚÁ DAVJ PÁ ÆZÚWÁÍÁrÁÍÁ°è SgÁ^aÁ «ZÁÿðUÚÚË 70 CAPUÚÁ ÆÚÚÚË GvJ, Á ÁPÁ.

2. Students who have attended 20 Marks Internal Assessment scheme will have to answer for total of 80 Marks.

20 CAPUÚÁ DAVJ PÁ ÆZÚWÁÍÁrÁÍÁ°è SgÁ^aÁ «ZÁÿðUÚÚË 80 CAPUÚÁ ÆÚÚÚË GvJ, Á ÁPÁ.

SECTION – A

«ÁÚÁ – J

I. Answer any TWO of the following questions. 5 marks each :

2 x 5 = 10 Marks

ÁÍÁ^aÁZÁZÚË JgÚÁ ÆÚÚÚË GvJ 1j. vÁ Á 5 CAPUÚÁ:

1. What is Management Audit?
a PÁ ÁÚÆÁÍÁ -PÁ ÆJ ±ÆÁZÉÉ JAZÚÁÉÁ?
2. Write a note on Private Audit.
SÁ, N -PÁ ÆJ ±ÆÁZÉÉ SÚÉ nÏÁ SgÁ-Áj .
3. Write a note on working papers.
-PÁ ÆJ ±ÆÁZÉÁ PÁÚZÁ ÆÚÚÚÁ SÚÉ nÏÁ SgÁ-Áj .
4. What is test checking?
ÏÁÁÍÆÁVPI vÁ SÉ JAZÚÁÉÁ?

SECTION – B

«ÁÚÁ – ©

II. Answer any THREE of the following questions. 10 marks each:

3 x 10 = 30 Marks

ÁÍÁ^aÁZÁZÚË aÁEgÁ ÆÚÚÚË GvJ 1j. vÁ Á 10 CAPUÚÁ:

5. What is Internal Check? Distinguish between Internal Check and Internal Audit.
CAVJ PÁ vÚÉ JAZÚÁÉÁ? DAVJ PÁ vÚÉ a ÁVÁÚ DAVJ PÁ -PÁ ÆJ ±ÆÁZÉÉÚÚË EgÁ^aÁ a ÁVÁ, ÚÚÁÉÁB w½¹.
6. What is Final Audit? Bring out its Merits & Demerits.
CAW^aÁ -PÁ ÆJ ±ÆÁZÉÉ JAZÚÁÉÁ? CZÚÁ CEÁPKE® a ÁVÁÚ CEÁÉÁPKE®ÚÚÁÉÁB «^aJ 1.

Contd.....2

