Roll No……..….. **Total No. of Printed Pages: 1**

Total No. of Questions: [09]

B.Com (E-Commerce) (Semester – 5th)
BUSINESS AUDITING
Subject Code: BCOM2502
Paper ID: 18140223

Time: 03 Hours **Maximum Marks: 60**

Instruction for candidates:

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Section – A **(2 marks each)**

Q1. Attempt the following:

a. Secret Reserves
b. Share Capital
c. Audit note book
d. Role of ledger
e. Objectives of investigations
f. Qualifications of auditors
g. Define depreciation
h. Cash book
i. Duties of auditors
j. Computerized accounts

Section – B **(5 marks each)**

Q2. Describe the auditing and its objectives.
Q3. Discuss the process of verification and valuation of assets and liabilities.
Q4. What are the various modes of appointment of company auditors?
Q5. What is nee of audit of computerized account?
Q6. What are the different audit programmes?

Section – C **(10 marks each)**

Q7. What is internal control and what are the activities for internal control? Discuss in details regarding the working papers.
Q8. Describe the Electronic auditing. Discuss in details the investigation under the provisions of Companies Act.
Q9. What is the need of Audit repot? Elaborate in details the contents and types.