

Bachelor of Commerce with Accountancy, Finance and Insurance (BAFI)
Examination April-2026

Day & Date	Semester	Subject Name	Time	Code	Marks
Wednesday 08/04/2026	IV	Principles of Auditing	11.00 a.m. To 01.30 p.m.	441119	75

Note: I) Attempt any 5 question from following

II) Each question carries 15 Marks.

- Q. 1** Explain the Following (Any 5) (15)
1. Advantages of Internal Audit.
 2. Explain what is Internal Control.
 3. Vouching of Cash Transactions.
 4. Define what is Valuation.
 5. Appointment of an Auditor.
 6. Write Duties and Responsibilities of an Auditor.
 7. Audit of Cash Sales.
 8. Audit of Education Institute
- Q. 2** What is Audit Program and Its Disadvantages? (15)
- Q. 3** Distinguish Between Audit and Investigation. (15)
- Q. 4** What are the special points to remember while audit of Cinema Hall (15)
- Q. 5** What is Audit Report and Types of Audit and Audit Reporting in India? (15)
- Q. 6** Distinguish between Vouching and Valuation. (15)
- Q. 7** Explain the following (Any 3) (15)
1. What is Auditing and its Advantages
 2. What is Internal Check and Its Importance?
 3. What is Audit Working paper and its Advantage?
 4. What are the different Methods of Verifications?
 5. What are the Qualifications of an Auditor?