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Roll No. \_\_\_\_\_

O.M.R. Serial No. :

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Question Booklet Number

**BBA (Sixth Semester) Examination, 2025-26**  
**(NEP Back Paper)**

**F010602T – A : Auditing**

**F010602T – B : International Trade**

| Paper Code |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|
| F          | 0 | 1 | 0 | 6 | 0 | 2 | T |

Question Booklet Series

**A**

**Time : 1 : 30 Hours ]**

**[ Maximum Marks : 75**

**Instructions to the Examinee :**

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. Booklet is in two Section : **Section-A (1-50) & Section-B (51-100)**. Candidate should select 37 and 38 questions respectively from both Sections. **All** questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.

*(Remaining instructions on the last page)*

**परीक्षार्थियों के लिए निर्देश :**

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। प्रश्न-पुस्तिका दो खण्डों : **खण्ड-अ (1-50) तथा खण्ड-ब (51-100)** में है। परीक्षार्थी को प्रत्येक खण्ड से क्रमशः 37 और 38 प्रश्न करने हैं। **सभी** प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गये हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, तो उसे तुरन्त बदल लें।

*(शेष निर्देश अन्तिम पृष्ठ पर)*

**Rough Work**  
रफ़ कार्य

## **F010602T – A : Auditing**

1. Auditing primarily refers to:
  - (A) Systematic examination of financial records to express an opinion on their accuracy
  - (B) Preparation of financial statements
  - (C) Maintenance of accounting records
  - (D) Recording business transactions
2. The main objective of auditing is to:
  - (A) Detect errors and frauds only
  - (B) Express an independent opinion on financial statements
  - (C) Prepare profit and loss account
  - (D) Assist management in decision making
3. Which of the following is a type of audit conducted by employees of the organization?
  - (A) Statutory audit
  - (B) Internal audit
  - (C) Government audit
  - (D) Cost audit
4. Internal audit helps management mainly by:
  - (A) Ensuring compliance with internal policies and procedures
  - (B) Replacing external auditors
  - (C) Eliminating accounting records
  - (D) Preparing financial statements
5. An audit programme refers to:
  - (A) A record of errors detected during audit
  - (B) A detailed plan of audit procedures to be followed
  - (C) Financial statements prepared by the auditor
  - (D) A report submitted to shareholders
6. The main advantage of an audit programme is that it:
  - (A) Eliminates the need for evidence
  - (B) Reduces the need for accounting records
  - (C) Ensures systematic and organized audit work
  - (D) Replaces internal control systems
7. An audit notebook is maintained by the auditor to:
  - (A) Record daily audit observations and important matters
  - (B) Prepare final accounts
  - (C) Record transactions of the business
  - (D) Replace working papers
8. Routine checking involves:
  - (A) Verification of assets and liabilities
  - (B) Examination of arithmetical accuracy of books and postings
  - (C) Preparation of financial statements
  - (D) Evaluation of internal controls

9. Test checking means:
- (A) Checking all transactions in detail
  - (B) Checking selected transactions to form an opinion
  - (C) Ignoring internal control system
  - (D) Preparing financial reports
10. One limitation of routine checking is that it:
- (A) Cannot detect fraud easily
  - (B) Is time consuming and repetitive
  - (C) Eliminates internal control
  - (D) Is not useful for auditing
11. The scope of auditing is determined mainly by:
- (A) Auditor's professional judgment and statutory requirements
  - (B) Employees of the company
  - (C) Bank managers
  - (D) Shareholders alone
12. Which type of audit is compulsory under company law?
- (A) Internal audit
  - (B) Continuous audit
  - (C) Statutory audit
  - (D) Management audit
13. Continuous audit is generally conducted in:
- (A) Small businesses
  - (B) Government organizations
  - (C) Large organizations where transactions are numerous
  - (D) Educational institutions only
14. The working plan prepared before starting the audit process is known as:
- (A) Audit notebook
  - (B) Audit report
  - (C) Audit programme
  - (D) Test checking
15. Which of the following is recorded in an audit notebook?
- (A) Important queries and unresolved issues
  - (B) Cash transactions only
  - (C) Sales transactions only
  - (D) Purchase transactions only
16. Test checking is particularly useful when:
- (A) Transactions are large in number
  - (B) There are very few transactions
  - (C) All records are computerized
  - (D) There are no internal controls
17. The concept of auditing is closely related to:
- (A) Verification and examination of financial statements
  - (B) Preparation of accounts
  - (C) Recording of transactions
  - (D) Tax calculation

18. Internal audit mainly focuses on:
- (A) Improving operational efficiency and control systems
  - (B) Reporting to government authorities only
  - (C) Preparing financial statements
  - (D) Eliminating external audits
19. Which of the following is NOT an objective of auditing?
- (A) Ensuring reliability of financial information
  - (B) Detecting frauds and errors
  - (C) Providing assurance to stakeholders
  - (D) Guaranteeing future profitability
20. An audit programme is useful because it:
- (A) Reduces auditor's responsibility
  - (B) Provides a structured framework for conducting audit work
  - (C) Eliminates need for audit evidence
  - (D) Replaces audit report
21. Routine checking helps auditors to:
- (A) Verify arithmetic accuracy and postings in books
  - (B) Prepare financial statements
  - (C) Calculate tax liability
  - (D) Replace internal control
22. The primary difference between routine checking and test checking is that:
- (A) Routine checking examines every transaction
  - (B) Test checking examines selected transactions only
  - (C) Routine checking is selective
  - (D) Test checking replaces auditing
23. The audit notebook is useful for:
- (A) Maintaining auditor's personal observations and reminders
  - (B) Preparing final accounts
  - (C) Recording daily business transactions
  - (D) Calculating depreciation
24. Test checking is based on the principle of:
- (A) Complete verification
  - (B) Random and selective examination
  - (C) Mathematical accuracy
  - (D) Continuous checking
25. Which factor determines the extent of test checking?
- (A) Auditor's judgment and effectiveness of internal control
  - (B) Government regulations only
  - (C) Employees' preferences
  - (D) Bank requirements only

26. Internal check refers to:
- (A) A system of organizing duties among employees so that no single person handles a transaction completely
  - (B) Checking financial statements only
  - (C) Government inspection of accounts
  - (D) External audit procedures
27. Internal control system mainly aims to:
- (A) Increase tax liability
  - (B) Safeguard assets and ensure accuracy of accounting records
  - (C) Eliminate accounting records
  - (D) Replace external audit
28. Which of the following is an element of internal control?
- (A) Segregation of duties
  - (B) Personal supervision only
  - (C) Absence of documentation
  - (D) Elimination of employees
29. Vouching in auditing means:
- (A) Verifying ownership of assets
  - (B) Checking supporting documents for transactions recorded in books
  - (C) Preparing financial statements
  - (D) Checking depreciation calculation
30. The main objective of vouching is to:
- (A) Verify the authenticity and accuracy of transactions
  - (B) Prepare financial statements
  - (C) Record transactions
  - (D) Determine taxation
31. Which document is generally used while vouching cash receipts?
- (A) Invoice
  - (B) Goods received note
  - (C) Receipt issued to customer
  - (D) Debit note
32. Internal control system reduces the possibility of:
- (A) Accurate accounting
  - (B) Errors and frauds
  - (C) Financial planning
  - (D) Recording transactions
33. The process of confirming the existence and ownership of assets is known as:
- (A) Vouching
  - (B) Internal checking
  - (C) Verification
  - (D) Routine checking

34. Verification of assets ensures that:
- (A) Assets exist and belong to the business
  - (B) Liabilities are reduced
  - (C) Profit is increased
  - (D) Transactions are recorded
35. Verification of liabilities mainly ensures that:
- (A) All liabilities are properly recorded and not understated
  - (B) Liabilities are eliminated
  - (C) Assets are overstated
  - (D) Profit is maximized
36. Internal check is most effective when:
- (A) One person handles all transactions
  - (B) Duties are properly divided among employees
  - (C) Records are not maintained
  - (D) External auditors manage operations
37. Which of the following is an example of internal check?
- (A) One employee records and approves the same transaction
  - (B) Different employees handle authorization, recording, and custody of assets
  - (C) Employees do not maintain records
  - (D) All duties are assigned to the manager
38. The auditor verifies cash balance mainly through:
- (A) Physical counting and reconciliation with cash book
  - (B) Checking profit and loss account
  - (C) Calculating depreciation
  - (D) Examining purchase invoices
39. Vouching of purchase transactions requires examination of:
- (A) Purchase invoice and goods received note
  - (B) Sales register only
  - (C) Cash book only
  - (D) Bank statement only
40. The verification of stock or inventory usually involves:
- (A) Checking title deeds
  - (B) Physical inspection and valuation
  - (C) Reviewing bank statements
  - (D) Examining tax returns
41. Which document is essential while vouching payment of wages?
- (A) Sales register
  - (B) Wage sheet and attendance register
  - (C) Purchase invoice
  - (D) Debit note

42. The verification of fixed assets requires examination of:
- (A) Title deeds and ownership documents
  - (B) Cash vouchers
  - (C) Receipt book
  - (D) Purchase returns
43. Which of the following strengthens the internal control system?
- (A) Lack of supervision
  - (B) Proper authorization procedures
  - (C) Absence of documentation
  - (D) Concentration of duties
44. Vouching helps the auditor to ensure that:
- (A) Transactions are genuine and properly authorized
  - (B) Assets are physically verified
  - (C) Liabilities are reduced
  - (D) Financial statements are prepared
45. Verification differs from vouching because verification focuses on:
- (A) Authenticity of transactions
  - (B) Ownership and valuation of assets and liabilities
  - (C) Recording transactions
  - (D) Preparing accounting books
46. Internal check helps auditors by:
- (A) Reducing the extent of detailed checking required
  - (B) Eliminating audit procedures
  - (C) Avoiding verification of assets
  - (D) Ignoring fraud detection
47. Which of the following is verified through confirmation from third parties?
- (A) Cash balance
  - (B) Debtors and creditors balances
  - (C) Inventory stock
  - (D) Fixed assets
48. While verifying investments, an auditor should examine:
- (A) Share certificates and investment register
  - (B) Cash vouchers
  - (C) Purchase book
  - (D) Sales book
49. Which risk arises when internal control system is weak?
- (A) Increased reliability of financial statements
  - (B) Higher risk of fraud and errors
  - (C) Improved operational efficiency
  - (D) Better accountability
50. The main purpose of verification is to ensure that:
- (A) Transactions are recorded correctly
  - (B) Assets are properly valued and owned by the business
  - (C) Financial statements are prepared
  - (D) Accounting entries are posted

## **F010602T – B : International Trade**

51. A Smith absolute advantage of a nation depends upon."
- (A) Labour productivity per unit  
(B) Cost of one unit produce  
(C) Both  
(D) None of the above
52. Two country two commodity trade is explained in which trade theory:
- (A) Opportunity cost theory  
(B) Comparative advantage  
(C) Absolute advantage  
(D) Surplus theory
53. In BOP capital account records the inflow and outflow of:
- (A) Private Capital  
(B) Official Capital  
(C) Banking Capital  
(D) All the above
54. Advance Authorisation scheme help the exporter by :
- (A) Duty free import of raw material  
(B) Subsidies  
(C) Import quota  
(D) None of the above
55. First export processing zone in India established in:
- (A) Mumbai  
(B) Chennai  
(C) Kandla  
(D) Noida
56. Duty free import capital goods for export is given to:
- (A) EPZ  
(B) SEZ  
(C) Both  
(D) None of the above
57. International trade causes threats for:
- (A) Environmental degradation  
(B) Infant industries of home country  
(C) Both  
(D) None of the above
58. Which factor play a vital role in deciding country for international trade:
- (A) Political stability  
(B) Economic condition  
(C) Economic infrastructure  
(D) All the above

59. Which one is an easy mode for entering into international trade :
- (A) Franchising
  - (B) Contract manufacturing
  - (C) Exporting & importing
  - (D) Joint venture
60. Which organisation work as watch dog in International trade:
- (A) IMF
  - (B) IBRD
  - (C) WTO
  - (D) UNCTAD
61. Which is main Area of concern of WTO:
- (A) Tarrif and IPR
  - (B) Investment
  - (C) Dispute settlement
  - (D) All the above
62. TRIPRs includes :
- (A) Patent and trade marks
  - (B) Copy rights and design
  - (C) Only protection of trade secrets
  - (D) All the above
63. TRIMs include:
- (A) Repartition of dividant
  - (B) Interest
  - (C) Royalty
  - (D) All the above
64. Which international economic institution is considered as third pillar of the global business:
- (A) IMF
  - (B) IBRD
  - (C) WTO
  - (D) UNCTAD
65. WTO has helped the developing and under developing nations by:
- (A) Reduction of duties
  - (B) Reduction of tarrifs
  - (C) Reduction of non tarrif barriers
  - (D) All the above
66. Tarrif helps in :
- (A) Jobs in domestic country
  - (B) Protection of Ancillary industry
  - (C) Both
  - (D) None of above

67. Subsidies to domestic producers helps in:
- (A) Enter into foreign market
  - (B) Low cost producer
  - (C) High profit margin
  - (D) All the above
68. Which is opposite to import quotas.
- (A) VER
  - (B) Subsidies
  - (C) MTB
  - (D) All the above
69. SAARC came into existence in year:
- (A) 2000
  - (B) 1986
  - (C) 1985
  - (D) 1990
70. Which is not a member country in SAARC:
- (A) Afghanistan
  - (B) Burma
  - (C) Bhutan
  - (D) Sri Lanka
71. Which is the Apex body of SAARC:
- (A) Board of Governors
  - (B) Council of Ministers
  - (C) Standing Committee
  - (D) Work Group Council
72. Administrative policies to regulate import helps in maintaining :
- (A) Health
  - (B) Security
  - (C) Safety
  - (D) All the above
73. EPCG Scheme is made to boost the export from India by:
- (A) Duty free capital goods
  - (B) MAI
  - (C) Advance authorization scheme
  - (D) None of the above
74. In UP state Districts as "Export hubs" initiative is initiated to:
- (A) Promote the export of local goods
  - (B) Reduce Tarrif
  - (C) It is a CSR Scheme
  - (D) None of the above
75. Head office of MPEDA is situated at:
- (A) Mumbai
  - (B) Kolkata
  - (C) Kochi
  - (D) Chennai

76. Niryat Protsahan Scheme is made to boost export by:
- (A) Financing
  - (B) Branding and Capacity building
  - (C) Direct cash subsidies
  - (D) None of the above
77. SEZ in Moradabad in UP deals in:
- (A) Textiles
  - (B) Handicrafts
  - (C) Software
  - (D) Gems and Jewellery
78. SEZ are located in which city in UP.
- (A) Lucknow
  - (B) Noida
  - (C) Moradabad
  - (D) All the above
79. Facilities provided by Government in EPZ of SEZ in India:
- (A) Infrastructure
  - (B) Single window clearance
  - (C) Tax exemptions
  - (D) All the above
80. Textiles and electronic hardware is main concern for which EPZ.
- (A) Mumbai
  - (B) Chennai
  - (C) Kochi
  - (D) Noida
81. International Trade is the out come of:
- (A) International finance
  - (B) International marketing
  - (C) International supply chain
  - (D) International procurement
82. Global firm adopt which strategy for doing business across the global market.
- (A) Standardization
  - (B) Specifications according to market
  - (C) Local responsiveness
  - (D) None of the above
83. Earliest multinational firm are:
- (A) Market seekers
  - (B) Raw material seekers
  - (C) Cost minimizers
  - (D) None of the above
84. Which kind of organization treat every host nation as distinct market:
- (A) International Companies
  - (B) Multinational Companies
  - (C) Global Companies
  - (D) Transnational Companies

85. By FDI domestic firms gain:
- (A) Capital
  - (B) Technology
  - (C) Management expertise
  - (D) All the above
86. For export promotion Government interview in Business through:
- (A) Policies
  - (B) Procedure
  - (C) Incentives
  - (D) All the above
87. Mc Donalds strategy to expand its business is seen in its:
- (A) Mc. Veggie
  - (B) Mc Aloo Tikki
  - (C) Veg Mc. Curry
  - (D) All the above
88. Political and commercial Risk in International business is managed by:
- (A) Guarantee
  - (B) Insurance
  - (C) Both
  - (D) None of the above
89. MIGA is a scheme to manage international business risk of:
- (A) World Bank
  - (B) WTO
  - (C) UNCTAD
  - (D) IMF
90. Which one is labour incentive manufactured goods.
- (A) Textiles
  - (B) Chemicals
  - (C) Drugs
  - (D) Edible oil
91. Social issue which get as a protection offers obstacle in international trade:
- (A) Child Labour
  - (B) Pollution
  - (C) Drugs misuse
  - (D) All the above
92. Export Tarrifs are imposed to:
- (A) Conserve scar resources
  - (B) Adequate supply in domestic market
  - (C) Both
  - (D) None of the above

93. Taxes imposed on import are also called as:
- (A) Customs duty
  - (B) Import tariffs
  - (C) Both
  - (D) None of the above
94. Tariff rate varies according to:
- (A) Specific duty
  - (B) Ad Valorem duty
  - (C) Combined
  - (D) All the above
95. Countervailing duties are imposed to off set:
- (A) Import quota
  - (B) Subsidies
  - (C) On primary products
  - (D) None of the above
96. Import quotas is quantitative restriction on:
- (A) Product
  - (B) Volume
  - (C) Country
  - (D) All the above
97. Govt. impose financial control on foreign trade by:
- (A) Exchange control
  - (B) Prior Import deposite
  - (C) Restriction on repatriation of profit
  - (D) All the above
98. Trade promotion in India can be seen in its:
- (A) EOU
  - (B) Bio Technology Park
  - (C) EPZ
  - (D) All the above
99. In India where free trade zones is situated:
- (A) Santacruz
  - (B) Cochin
  - (C) Visakhapatnam
  - (D) All the above
100. Special Economic Zone is:
- (A) Falta
  - (B) Jodhpur
  - (C) Surat
  - (D) All the above

**Rough Work**  
रफ़ कार्य

4. Four alternative answers are mentioned for each question as – A, B, C & D in the booklet. The candidate has to choose the correct answer and mark the same in the OMR Answer-Sheet as per the direction :

**Example :**

**Question :**

- Q. 1    (A)    ●    (C)    (D)
- Q. 2    (A)    (B)    ●    (D)
- Q. 3    (A)    ●    (C)    (D)

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

**Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question booklet, then after showing it to the invigilator, get another question booklet of the same series.**

4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C तथा D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

**उदाहरण :**

**प्रश्न :**

- प्रश्न 1    (A)    ●    (C)    (D)
- प्रश्न 2    (A)    (B)    ●    (D)
- प्रश्न 3    (A)    ●    (C)    (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ.एम.आर. उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ.एम.आर. उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

**महत्वपूर्ण :** प्रश्न-पुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्न-पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्न-पुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सीरीज की दूसरी प्रश्न-पुस्तिका प्राप्त कर लें।