

# Catch No. : BPNUS-15192 (P)

## ANSWER KEY

Class : B. Com.-III Year

Year : Main (Annual) (Back Paper) Examination, 2023

Subject : COMMERCE

Paper Code : C-302 (New)

Course : Auditing

|    |   |    |   |    |   |    |   |    |   |
|----|---|----|---|----|---|----|---|----|---|
| 1  | A | 21 | C | 41 | B | 61 | C | 81 | A |
| 2  | B | 22 | B | 42 | C | 62 | A | 82 | B |
| 3  | C | 23 | A | 43 | D | 63 | B | 83 | C |
| 4  | D | 24 | B | 44 | A | 64 | C | 84 | D |
| 5  | C | 25 | C | 45 | B | 65 | D | 85 | A |
| 6  | B | 26 | D | 46 | C | 66 | A | 86 | B |
| 7  | C | 27 | A | 47 | D | 67 | B | 87 | B |
| 8  | A | 28 | D | 48 | A | 68 | C | 88 | C |
| 9  | B | 29 | C | 49 | B | 69 | D | 89 | C |
| 10 | C | 30 | B | 50 | C | 70 | A | 90 | A |
| 11 | D | 31 | A | 51 | D | 71 | B | 91 | B |
| 12 | A | 32 | B | 52 | B | 72 | C | 92 | C |
| 13 | B | 33 | C | 53 | B | 73 | A | 93 | D |

|    |   |    |   |    |   |    |   |     |   |
|----|---|----|---|----|---|----|---|-----|---|
| 14 | C | 34 | D | 54 | C | 74 | B | 94  | A |
| 15 | D | 35 | A | 55 | D | 75 | C | 95  | A |
| 16 | C | 36 | B | 56 | A | 76 | D | 96  | B |
| 17 | D | 37 | C | 57 | C | 77 | C | 97  | C |
| 18 | A | 38 | D | 58 | D | 78 | B | 98  | D |
| 19 | B | 39 | A | 59 | A | 79 | C | 99  | A |
| 20 | C | 40 | B | 60 | B | 80 | D | 100 | D |

# Catch No. : BPNUS-15192 (Q)

## ANSWER KEY

Class : B. Com.-III Year

Year : Main (Annual) (Back Paper) Examination, 2023

Subject : COMMERCE

Paper Code : C-302 (New)

Course : Auditing

|    |   |    |   |    |   |    |   |    |   |
|----|---|----|---|----|---|----|---|----|---|
| 1  | B | 21 | D | 41 | A | 61 | D | 81 | B |
| 2  | C | 22 | A | 42 | B | 62 | B | 82 | C |
| 3  | D | 23 | B | 43 | C | 63 | B | 83 | A |
| 4  | A | 24 | C | 44 | D | 64 | C | 84 | B |
| 5  | A | 25 | D | 45 | A | 65 | D | 85 | C |
| 6  | B | 26 | C | 46 | B | 66 | A | 86 | D |
| 7  | C | 27 | D | 47 | C | 67 | C | 87 | C |
| 8  | D | 28 | A | 48 | D | 68 | D | 88 | B |
| 9  | A | 29 | B | 49 | A | 69 | A | 89 | C |
| 10 | D | 30 | C | 50 | B | 70 | B | 90 | D |
| 11 | A | 31 | C | 51 | B | 71 | C | 91 | A |
| 12 | B | 32 | B | 52 | C | 72 | A | 92 | B |
| 13 | C | 33 | A | 53 | D | 73 | B | 93 | C |

|    |   |    |   |    |   |    |   |     |   |
|----|---|----|---|----|---|----|---|-----|---|
| 14 | D | 34 | B | 54 | A | 74 | C | 94  | D |
| 15 | C | 35 | C | 55 | B | 75 | D | 95  | A |
| 16 | B | 36 | D | 56 | C | 76 | A | 96  | B |
| 17 | C | 37 | A | 57 | D | 77 | B | 97  | B |
| 18 | A | 38 | D | 58 | A | 78 | C | 98  | C |
| 19 | B | 39 | C | 59 | B | 79 | D | 99  | C |
| 20 | C | 40 | B | 60 | C | 80 | A | 100 | A |

# Catch No. : BPNUS-15192 (R)

## ANSWER KEY

Class : B. Com.-III Year

Year : Main (Annual) (Back Paper) Examination, 2023

Subject : COMMERCE

Paper Code : C-302 (New)

Course : Auditing

|    |   |    |   |    |   |    |   |    |   |
|----|---|----|---|----|---|----|---|----|---|
| 1  | A | 21 | A | 41 | C | 61 | B | 81 | C |
| 2  | B | 22 | B | 42 | B | 62 | C | 82 | A |
| 3  | C | 23 | C | 43 | A | 63 | D | 83 | B |
| 4  | D | 24 | D | 44 | B | 64 | A | 84 | C |
| 5  | A | 25 | C | 45 | C | 65 | B | 85 | D |
| 6  | B | 26 | B | 46 | D | 66 | C | 86 | A |
| 7  | B | 27 | C | 47 | A | 67 | D | 87 | B |
| 8  | C | 28 | A | 48 | D | 68 | A | 88 | C |
| 9  | C | 29 | B | 49 | C | 69 | B | 89 | D |
| 10 | A | 30 | C | 50 | B | 70 | C | 90 | A |
| 11 | B | 31 | D | 51 | A | 71 | D | 91 | B |
| 12 | C | 32 | A | 52 | B | 72 | B | 92 | C |
| 13 | D | 33 | B | 53 | C | 73 | B | 93 | A |

|    |   |    |   |    |   |    |   |     |   |
|----|---|----|---|----|---|----|---|-----|---|
| 14 | A | 34 | C | 54 | D | 74 | C | 94  | B |
| 15 | A | 35 | D | 55 | A | 75 | D | 95  | C |
| 16 | B | 36 | C | 56 | B | 76 | A | 96  | D |
| 17 | C | 37 | D | 57 | C | 77 | C | 97  | C |
| 18 | D | 38 | A | 58 | D | 78 | D | 98  | B |
| 19 | A | 39 | B | 59 | A | 79 | A | 99  | C |
| 20 | D | 40 | C | 60 | B | 80 | B | 100 | D |

# Catch No. : BPNUS-15192 (S)

## ANSWER KEY

Class : B. Com.-III Year

Year : Main (Annual) (Back Paper) Examination, 2023

Subject : COMMERCE

Paper Code : C-302 (New)

Course : Auditing

|    |   |    |   |    |   |    |   |    |   |
|----|---|----|---|----|---|----|---|----|---|
| 1  | B | 21 | B | 41 | D | 61 | A | 81 | D |
| 2  | C | 22 | C | 42 | A | 62 | B | 82 | B |
| 3  | A | 23 | D | 43 | B | 63 | C | 83 | B |
| 4  | B | 24 | A | 44 | C | 64 | D | 84 | C |
| 5  | C | 25 | A | 45 | D | 65 | A | 85 | D |
| 6  | D | 26 | B | 46 | C | 66 | B | 86 | A |
| 7  | C | 27 | C | 47 | D | 67 | C | 87 | C |
| 8  | B | 28 | D | 48 | A | 68 | D | 88 | D |
| 9  | C | 29 | A | 49 | B | 69 | A | 89 | A |
| 10 | D | 30 | D | 50 | C | 70 | B | 90 | B |
| 11 | A | 31 | A | 51 | C | 71 | B | 91 | C |
| 12 | B | 32 | B | 52 | B | 72 | C | 92 | A |
| 13 | C | 33 | C | 53 | A | 73 | D | 93 | B |

|    |   |    |   |    |   |    |   |     |   |
|----|---|----|---|----|---|----|---|-----|---|
| 14 | D | 34 | D | 54 | B | 74 | A | 94  | C |
| 15 | A | 35 | C | 55 | C | 75 | B | 95  | D |
| 16 | B | 36 | B | 56 | D | 76 | C | 96  | A |
| 17 | B | 37 | C | 57 | A | 77 | D | 97  | B |
| 18 | C | 38 | A | 58 | D | 78 | A | 98  | C |
| 19 | C | 39 | B | 59 | C | 79 | B | 99  | D |
| 20 | A | 40 | C | 60 | B | 80 | C | 100 | A |