

Aud/BC-303

2 0 1 7

(3rd Semester)

COMMERCE

Paper No. : BC-303

(Auditing)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What do you understand by the term 'auditing'? What are its importances? 2+7=9

Or

- (b) What is meant by external auditing? State some limitations of auditing. 2+7=9

2. (a) What are the types of audit programme? Explain the contents of audit programme. 3+6=9

Or

(b) What is routine checking? State few objectives of routine checking. State its advantages and disadvantages. 2+3+4=9

3. (a) What is meant by internal control? Explain the objectives of internal control. 3+6=9

Or

(b) What do you mean by vouching? Write few objectives of vouching. Give the difference between vouching and verification. 2+3+4=9

4. (a) Explain the rights and powers of a company auditor. 9

Or

(b) Explain the qualities of an auditor. 9

5. (a) How an auditor investigate under the Companies Act? 9

Or

(b) Explain different types of investigation. 9
