

2018

(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) Explain in detail the objectives of auditing. 9

Or

(b) Explain the different types of audit. 9

2. (a) What is meant by audit planning?
Explain the benefits of audit planning. 3+6

Or

(b) What is test checking? What are the advantages and disadvantages of test checking? 2+7

3. (a) What do you mean by internal check?
Explain its purposes. 2+7

Or

- (b) What do you mean by valuation of
assets? Distinguish between valuation
and verification. 2+7

4. (a) Explain the duties of a company
auditor. 9

Or

- (b) Explain the procedure for the
appointment of a company auditor. 9

5. (a) Distinguish between auditing and
investigation. 9

Or

- (b) How would an auditor investigate when
a fraud is suspected in a business?
