

Aud/BC-303

2022

(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) Discuss the advantages and limitations
of auditing. 5+4=9

Or

(b) Explain the various types of auditing. 9

2. (a) Explain test checking and routine
checking. 5+4=9

Or

(b) Explain the basic principles of auditing. 9

L23/35a

(Turn Over)

3. (a) What is internal control? Explain its objective. 3+6=9

Or

- (b) Distinguish between vouching and verification. 9

4. (a) Describe the qualification and disqualification of an auditor. 4+5=9

Or

- (b) Explain the various duties of an auditor. 9

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

Or

- (b) Explain how you will investigate a business when fraud is suspected.
