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2022

(3rd Semester) itsoids

COMMERCE

Distantuish between

Paper No.: BC-303

noticed (Auditing) edinose (

Full Marks: 70 Pass Marks: 45%

disqualification of an auditor.

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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.
- 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.

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