

2023

(4th Semester)

COMMERCE

(Honours)

Paper : BCAF-04

(**Advanced Auditing**)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) State the duties of an auditor in respect
of the following : 7+7

(i) Public deposits

(ii) Preliminary expenses

Or

(b) Discuss the statutory provisions
regarding payment of dividend. What
are the duties of an auditor in
connection with the payment of
dividend? 6+8

2. (a) What is investigation? State the principles you would bear in mind before taking up an investigation. 3+11

Or

- (b) Explain how you would conduct an investigation where fraud is suspected or known to have taken place. 14

3. (a) Discuss the legislature's control over the expenditure of the government. What are the duties and powers of the CAG in this regard? 6+8

Or

- (b) Describe the types of funds of the Central Government. 14

4. (a) Explain the characteristics of an EDP environment. 14

Or

- (b) Discuss the problems associated with an EDP environment.

(3)

5. (a) Explain the provisions of the Chartered Accountants Act, 1949 with regard to the Standing Committee and Membership. 14

Or

- (b) Explain the Chartered Accountants Act, 1949 with regard to professional negligence and inquiry.

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