2025

Ismani neewied (FYUGP) od sihW (6)
Ismani hos sood lamani domes
(6th Semester) jibus

anidated to a COMMERCE misignal (a) and residue to set the detail.

(a) COMMERCE misignal (b) COMMENTER (c) The detail of the de

Paper: BC/C14

(b) What is verification? Explain the processes processes (againment to (candidate) of various assets.

Full Marks: 75

Pass Marks::40% continues.

Time: 3 hours

The figures in the margin indicate full marks for the questions

- 1. (a) Define auditing. Distinguish between auditing and investigation. Also explain the objectives of audit. 3+6+6=15
 - (b) Explain the different classifications of auditing. 15

Mix Or way both was

2. (a) Define internal check. Explain the steps involved in preparing an audit check list. 3+12=15

(Turn Over)

21

3-12-15

	Or
(b)	Write the difference between internal control, internal check and internal audit.
(a)	Explain the techniques of vouching. What are the duties of an auditor in case of missing vouchers? 15 Or
(b)	What is verification? Explain the principles of valuation of various assets. 3+12=15
(a)	Who is a company auditor? Explain the qualification and appointment procedure of company auditor. 4+11=15
ed the	σ this structure of Or and the structure σ
(b)	List out the contents of an audit report as per Companies Act and standards of
	auditing. 15
	Explain the codes and standards on corporate governance. 15 Or
	Explain the theories and models of

corporate governance.

5.