

Bankim Sardar College

II<sup>nd</sup> Year Examination, 2020

B.Com – Hons

Auditing (C21A )

Time: 2 Hours

Full Marks: 50

Write any Two questions:

10X2

1. Define auditing. Discuss the importance of auditing.
2. Define errors and fraud. Discuss the responsibility of an auditor in detection of fraud.
3. Define periodical, continuous and interim audit. Give the differences between continuous and periodical audit.
4. Define Internal control system. Give the differences between Internal control and Internal check system.

Answer any Two questions-

15X2

5. Define vouching and verification, Give the importance and objectives of vouching.
6. Define audit report and audit certificate. Discuss different types of audit report in detail.
7. Define Investigation. What are the purpose of Investigation ? Give the differences between auditing and investigation.
8. Discuss the qualifications and powers of a company auditor.

