

SUNDARBAN MAHAVIDYALAYA
C.U. B.COM.SUPPLEMENTAL EXAMINATION 2020
SEMESTER – V
AUDITING & ASSURANCE (CC5.1CH)
FULL MARKS: 50 TIME: 2 HRS.

Answer any five questions:

(5x10=50)

1. What are the different types of errors that can be found while auditing the accounts of a concern? How will you as an auditor detect them? (5+5=10)
2. What is Auditing in Depth? Explain with example. In which cases this procedure is applicable. (2+4+4=10)
3. What is meant by Internal check system? Explain the position of an auditor in relation to such a system. (4+6=10)
4. What is Vouching? What are the special points to which an auditor should pay his attention before accepting a voucher as valid one? (4+6=10)
5. What do you mean by Verification? State the differences between Vouching and Verification. (4+6=10)
6. Write what you know about statutory qualifications of an auditor under the Companies Act, 2013? 10
7. Describe the steps to be taken by an auditor before commencing audit of a company. 10
8. What is Dividend? Discuss the duty of an auditor regarding payment of dividend. (4+6=10)
9. What is Auditor's Report? Discuss the characteristics of a good audit report. (4+6=10)
10. What is meant by Investigation of the accounts of a business? How does it differ from audit? (4+6=10)

E-mail: sm.commerce.dept@gmail.com