

2015

( 4th Semester )

COMMERCE

( Honours )

Paper No. : BCAF 04

( **Advanced Auditing** )

*Full Marks : 70*

*Pass Marks : 45%*

*Time : 3 hours*

*Figures in the margin indicate full marks  
for the questions*

Answer **all** questions

1. (a) Broadly discuss the inspection procedures by the auditor regarding documents, books and register of a limited company. 14

Or

- (b) Explain how an auditor would audit the preliminary expenses. What are the steps of payment of managerial remunerations? 7+7=14

2. (a) Enumerate the procedures of audit of an insurance company. 14

Or

- (b) Discuss the investigation on behalf of a bank, intending to sanction a loan to a limited company.

3. (a) Explain the audits of consolidated funds and contingency funds of the Government of India. 7+7=14

Or

- (b) Enumerate the appointment procedures of the Comptroller and Auditor-General of India. How would CAG audit the government expenses? 7+7=14

4. (a) Discuss different types of computer system in auditing. 14

Or

- (b) Broadly discuss the internal controls in an EDP environment.

5. (a) Enumerate the Standing Committee and Membership under the provisions of the Chartered Accountants Act, 1949.

7+7=14

(or)

- (b) Make out a concrete provisions of Chartered Accountants Act, 1949 regarding professional negligence and inquiry.

7+7=14

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