

2016

{ 4th Semester }

COMMERCE

{ Honours }

Paper No. : 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) Broadly discuss the procedure for declaration and payment of dividend. 14

Or

- (b) Explain how an auditor would audit profit prior to incorporation. What are the duties of an auditor with regards to shares issued for cash? 7+7=14

2. (a) Enumerate the procedure of audit of banking companies. 14

Or

- (b) What is investigation? Briefly examine the differences between investigation and auditing. 2+12=14

3. (a) What are the duties, powers and functions of CAG? 4+4+6=14

Or

- (b) Discuss the legislative and financial control over revenue and expenditure of the Government. 14

4. (a) Explain computer auditing and discuss the approach to computer auditing. 4+10=14

Or

- (b) Give the meaning of internal control and discuss the internal controls in an EDP environment. 4+10=14

5. (a) Discuss the provisions of the Chartered Accountants Act, 1949. Explain the designations as Fellows and Associates.

7+7=14

Or

- (b) What are the provisions of the Chartered Accountants Act, 1949 regarding professional misconduct and negligence?

14
