

B.Com Semester- V (General) Supplementary,2020

Internal Assessment

Subject- Auditing & Assurance

Paper code- CC5.1Cg

Full Marks: 10

Answer any one question:

1. Write a short note on audit memorandum. Distinguish between routine checking and vouching.
(5+5)
2. Mention the contents of audit report as per Companies Act and Standards on Auditing.

B.Com Semester- V (General) Supplementary Examination, 2020

Subject- Auditing & Assurance

Paper code- CC5.1Cg

Full Marks: 80

Answer the following questions: (any 4)

20×4= 80

1. Explain the concept of auditor's independence. State the limitations of auditing. (10+10)
2. Write short notes on: (i) Tax Audit (ii) Environment Audit. (10+10)
3. What is routine checking? How will an auditor verify the following items- (i) Goodwill (ii) Secured loan? (10+10)
4. Internal audit cannot replace internal check- Explain. Discuss the statutory provisions regarding appointment and removal of an auditor of a joint stock company? (10+10)
5. Prepare an audit programme of a Hospital. (10 +10)
6. Discuss the different types of audit report. Explain the concept of 'true and fair' view. (10+10)