## 2025

(2)

(b) Write the ( QDUYT ) between internal check and internal

(6th Semester)

3. (a) Explain STANMONS of vouching in the duties of an auditor in What are the duties of an auditor.

( MAJOR ) 10 9880

Paper: BC/C14

principles ( guiting ) of various assets.

Full Marks: 75
Pass Marks: 40%

Time: 3 hours upgoon

The figures in the margin indicate full marks for the questions

1. (a) Define auditing. Distinguish between auditing and investigation. Also explain the objectives of audit. 3+6+6=15

corporate goverOnnce,

- (b) Explain the different classifications of auditing. 15
- 2. (a) Define internal check. Explain the steps involved in preparing an audit check list. 3+12=15

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(Turn Over)

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(b)	Write the difference between internal control, internal check and internal audit.
<b>3.</b> (a)	Explain the techniques of vouching. What are the duties of an auditor in case of missing vouchers?
	Paper 70BC/C14
(b)	What is verification? Explain the principles of valuation of various assets.
	3+12=15
<b>4.</b> (a)	Who is a company auditor? Explain the qualification and appointment procedure of company auditor. 4+11=15
narks	The figures in the m70gin indicate full n
	List out the contents of an audit report as per Companies Act and standards of
	auditing. auditing and bas garribus 15
5. (a)	Explain the codes and standards on corporate governance.
ns of	(b) Explain the done classification
(b)	Explain the theories and models of corporate governance.
	involved in preparing an audit
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