

2025

( FYUGP )  
( 6th Semester )

COMMERCE

( MAJOR )

Paper : BC/C14

( Auditing )

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

*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

Or

- (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

Or

- (b) Write the difference between internal control, internal check and internal audit. 15
3. (a) Explain the techniques of vouching. What are the duties of an auditor in case of missing vouchers? 15

Or

- (b) What is verification? Explain the principles of valuation of various assets. 3+12=15
4. (a) Who is a company auditor? Explain the qualification and appointment procedure of company auditor. 4+11=15

Or

- (b) List out the contents of an audit report as per Companies Act and standards of auditing. 15
5. (a) Explain the codes and standards on corporate governance. 15

Or

- (b) Explain the theories and models of corporate governance. 15

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