

2019

(4th Semester)

COMMERCE

(Honours)

Paper : 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) What is profit prior to incorporation?
Explain the auditor's duty regarding
profit or loss prior to incorporation.

5+9=14

Or

- (b) What is divisible profit? Explain the
factors to be considered before
recommending dividend.

4+10=14

(2)

2. (a) Distinguish between audit and investigation. 14

Or

- (b) If fraud is suspected on cash and goods, how would you investigate it?

3. (a) What is Government audit? Explain the role of CAG in the audit of Government account. 4+10=14

Or

- (b) Explain the objects and functions of Public Accounts Committee. 14

4. (a) What are the areas where computers can be used to assist auditors? Give the advantages and disadvantages of computers in auditing. 6+8=14

Or

- (b) Explain the audit risk associated with an EDP environment. 14

5. (a) Explain the Management Council of the Institute of Chartered Accountants of India. 14

(3)

Or

- (b) Explain the procedure of enquiry into charges of misconduct on a Chartered Accountant.
