

2018

(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) What is dividend? Explain the provisions of Companies Act in regards to declaration of dividend. 2+12=14

Or

- (b) Explain how auditor audits managerial remunerations. Discuss the audit of public deposits. 6+8=14

2. (a) What are the primary functions of banking companies? Explain the procedure of audit of banking companies. $7+7=14$

Or

- (b) As an auditor, how would you investigate the affairs of a company when fraud is suspected? 14

3. (a) Write a detailed note on contingency fund. Explain the functions of CAG. $8+6=14$

Or

- (b) What is a Public Account? Explain the functions of Public Account Committee. $2+12=14$

4. (a) Explain various types of computer system. What are the approaches the auditor can adopt to audit accounts under EDP system? $7+7=14$

Or

- (b) Discuss the features of EDP system. Explain the steps to evaluate internal control in an EDP environment. $6+8=14$

5. (a) Discuss the standing committee and membership under the provisions of the Chartered Accountants Act, 1949. 7+7=14

Or

- (b) Discuss the provisions of the Chartered Accountants Act, 1949 in regards to professional misconduct and negligence and the procedure of inquiry thereto. 14
