

**B.Com. 5th Semester (Programme) Examination, 2020-21
COMMERCE**

Course ID: 51219

Course Code: BCOMP 502 DSE-2A

Course Title: Auditing

Full Marks: 40

Time: 2 HOURS

The figures in the margin indicate full marks

Candidates are required to give their answer in their own words as far as practicable

1. Answer *any five* of the following questions: (2X5=10)

-য -কান পাঁচটি প্রশ্নের উত্তর দাও :-

- a) What is Audit?
- b) Give two example of Statutory Audit.
- c) State two Basic Duties of an Auditor?
- d) What is Audit Note Book?
- e) What is Voucher?
- f) What is Audit Working Paper?
- g) What is Auditors Report?
- h) What is divisible profit?

2. Answer *any four* of the following questions: (5X4=20)

Signature of Moderators _____

Date _____

যে কোন ৪টি প্রশ্নের উত্তর দাও :-

- a) Discuss the advantages of Continuous Audit.
- b) What are the importance's of Vouching?
- c) State the difference between Verification and valuation.
- d) Write a short note on Audit Programme.
- e) State the qualification of a company Auditors as per Sec.141 of Companies Act 2013.
- f) What are the advantages of Audit?

3. Answer any one of the following questions: (10X1=10)

যে কোন ১টি প্রশ্নের উত্তর দাও :-

- a) Discuss the Provisions of Companies Act 2013 regarding appointment of a Company Auditor.
- b) State the difference between Statutory Audit and Non-Statutory Audit.

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Signature of Moderators _____

Date _____

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Date _____