



‘समानो मन्त्रः समितिः समानी’

**UNIVERSITY OF NORTH BENGAL**

B.Com. LL.B. Honours 3rd Semester Examination, 2022

**AUDITING**

**PAPER CODE: FC07**

Time Allotted: 3 Hours

Full Marks: 100

*The questions are of equal value  
The figures in the margin indicate full marks.*

**Answer any four questions and Question No. 7 is compulsory to attempt**

1. (a) Explain the difference between vouching and verification. 10  
(b) Discuss the importance of valuation in auditing. 10
2. (a) Explain the need of accounting standards. 10  
(b) Discuss about the mandatory accounting standards in India. 10
3. (a) Explain the concept of internal audit. 10  
(b) Discuss about the need of internal audit report.
4. (a) Discuss about the auditing of Banks. 10  
(b) Explain the features of auditing of co-operative societies. 10
5. Explain the role of Comptroller and Auditor General of India. 20
6. (a) Discuss the features of auditing of Charitable trust. 10  
(b) Explain the objectives of Government audit. 10
7. Write short notes (any four) 5×4 = 20
  - (a) Cost Audit
  - (b) Management Audit
  - (c) Proprietary Audit
  - (d) System Audit
  - (e) Audit report
  - (f) Concept of Audit.

—x—