

**2 0 2 2**

**( 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 are the duties of an auditor with regard to checking the issue of share capital of a company? 14

*Or*

- (b) Broadly discuss the inspection procedures by the auditor regarding documents, books and register of a limited company. 14

( 2 )

2. (a) Explain the procedures of audit of an insurance company. 14

Or

- (b) Discuss the investigation on behalf of a bank, intending to sanction a loan to a limited company. 14

3. (a) What do you understand by government audit? Explain the objectives of a government audit. 2+12=14

Or

- (b) Discuss the audit functions performed by the CAG of India. 14

4. (a) What do you mean by auditing through computer? Discuss the various types of computer systems. 4+10=14

Or

- (b) Broadly discuss the internal control components in an EDP environment. 14

5. (a) Discuss the provisions of the Chartered Accountants Act, 1949 with regard to the membership to the ICAI. Enumerate the disabilities that disentitle a person from having his name entered in the Register of Members. 10+4=14

*Or*

- (b) Define professional misconduct. Outline the procedure of an enquiry to be followed, on receipt by the Council of the Institute, of a complaint against a member. 2+12=14

★★★