

2025

**AUDITING AND ASSURANCE — HONOURS**

**Paper : CC-5.1Ch**

**Full Marks : 80**

*The figures in the margin indicate full marks.*

*Candidates are required to give their answers in their own words  
as far as practicable.*

**Group - A**

1. Distinguish between Fraud and Error. 5

*Or*

'Where accounting ends, auditing begins.'— Comment. 5

2. What is meant by Audit Programme? State its advantages. 2+3

*Or*

What is Test Checking in Audit? 5

3. State the basic principles governing an Audit. 5

**Group - B**

4. What is an Audit File? What are its importance? State the contents of an audit file. 2+3+5

*Or*

Prepare an audit programme for the audit of a hospital. 10

5. (a) What is Internal Control System? State its objectives. 2+3

(b) Distinguish between internal check and internal audit. 5

6. How would you verify the following items (*any two*)?

(a) Goodwill, (b) Investments, (c) Trade payables. 5+5

*Or*

How would you vouch the following items (*any two*)?

(a) Payment of Travelling Expenses

(b) Prepaid Expenses

(c) Collection from Debtors. 5+5

**Please Turn Over**

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7. Write short notes on (*any two*) :

(a) Cost Audit, (b) Environment Audit, (c) Management Audit.

5+5

8. Discuss the qualification and disqualification of a company auditor as per The Companies Act, 2013.

10

*Or*

Explain the provisions of The Companies Act, 2013 regarding declaration and payment of dividend. 10

**Group - C**

9. (a) Distinguish between Audit Report and Audit Certificate.

(b) Write a short note on Joint Audit.

10+5

*Or*

(a) State the Rights and Duties of a company auditor as per The Companies Act.

(b) State the circumstances when a statutory auditor can be removed from his office before the expiry of his term.

10+5