

2025

COMMERCE

Paper : CC-403

(Auditing and Assurance Services)

Full Marks : 40

The figures in the margin indicate full marks.

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

Module - I

Answer *any two* questions.

1. (a) What do you mean by social audit?
(b) Discuss the different objectives of social audit.
(c) Mention any three advantages of social audit. 2+5+3

Or

“The nature of accounting and auditing is associated with the character of social and abstract science.”—
In light of this statement present your views why auditing is regarded as a social science. 10

2. (a) Define standards on auditing.
(b) Discuss the scope and importance of standards on auditing. 2+8
3. (a) What do you mean by auditor’s report?
(b) Discuss the different essentials of a good audit report. 3+7
4. Write short notes on (*any two*) : 5+5
 - (a) Components of Audit Risk
 - (b) Philosophy of Auditing
 - (c) Reliability of Audit Evidence.

Module - II

Answer *any two* questions.

5. (a) What do you mean by cost audit?
(b) Distinguish between cost audit and management audit.
(c) Discuss the qualifications of Cost Auditor. 2+4+4

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6. (a) What do you mean by Secretarial Audit?
(b) Write in detail the audit approach that you are going to follow if you have been appointed as an auditor of a company that has adopted automation in accounting.
(c) How does computerized system of audit differ from conventional system? 2+4+4
7. (a) What are the fundamental principles as per Code of Ethics of the ICAI?
(b) Mention the types of misconducts enlisted in the First Schedule of the Code of Ethics. 5+5
8. (a) Discuss the power of Comptroller and Auditor General in Government Audit.
(b) Write a note on Audit of Expenditure in Government Audit. 5+5
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