2026

AUDITING AND ASSURANCE — HONOURS

Paper : DSCC-13

Full Marks : 75

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

Answer ***any five*** questions.

1. Briefly explain, the concept of 'Independence of Auditor'. 5
2. State the need of Standard on Auditing. 5
3. Explain the concept of Materiality. 5
4. Define internal check. State its objectives. 2½+2½
5. 'Vouching is the essence of Auditing.' — Discuss. 5
6. Write a short note on 'Joint-Audit'. 5
7. What is professional ethics? Why is it needed? 2+3
8. Distinguish between Audit Report and Audit Certificate. 5

Group - B

Answer ***any five*** questions.

9. What is Fraud and Error? Explain the duties of Auditor regarding prevention and detection of Fraud and Error. (2+2)+6
10. What is Audit? Discuss the objectives of Audit. 3+7
11. What is Audit Evidence? State different types of audit files with examples. 4+6
12. Define Internal Audit. Can a statutory auditor rely on internal audit report? 3+7
13. Write an Audit programme for a Hotel. 10
14. What is Audit Report? Explain different types of Audit Report. 3+7
15. As an auditor how would you audit the following (***any two***)?
    (a) Investment (b) Secured loan (c) Purchases 5+5
16. State the Provision of the Companies Act, 2013 regarding declaration and payment of dividend. 10