

2026

AUDITING AND ASSURANCE — MDC

Paper : MDC-14

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.

5×5

1. State the objectives of Financial Audit.
2. Briefly explain the concept of 'Independence of Auditor'.
3. Explain Test Checking.
4. Write a short note on Audit Risk.
5. What are the factors to be considered for vouching?
6. Explain the powers and duties of a Branch Auditor.
7. Write a short note on 'Social Audit'.
8. What is 'True and fair view' in Auditing?

Group - B

Answer **any five** questions.

9. What is Audit? Distinguish between Audit and Investigation. 3+7
10. Explain the Basic principles governing an audit. 10
11. What is Audit Evidence? State the procedure to obtain audit evidence. 3+7
12. What do you mean by Internal Control? State its objectives. Discuss the provisions of the Companies Act, 2013 regarding Internal Audit. 3+4+3
13. State the contents of audit report as per relevant SA. 10
14. Write an Audit programme for a Hospital. 10
15. How would you audit the following as an auditor? (**any two**) 5+5
(a) Goodwill, (b) Debenture, (c) Sales.
16. Briefly discuss the provisions of the Companies Act regarding Appointment of a Company Auditor. 10

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