

Khudiram Bose Central College

Auditing

Semester 5 (Honours and General)

Date of Examination- 10/12/2020

Time- 1 hour (12:00 pm – 1:00 pm)

Group A- Answer any 1 question from the following. (1x5)

1. Write briefly regarding different types of frauds.
2. What are the contents of Permanent Audit File?

Group B- Answer any 2 questions from the following: (2x10)

3. State the differences between Continuous Audit and Periodical Audit.
4. What is an Audit Programme? What are the advantages of a pre-determined Audit Programme? (2+8)
5. Discuss the differences between Verification of assets and liabilities and Valuation of assets and liabilities.
6. Write a short note on any 1 of the following:
 - a. Management Audit or
 - b. Social Audit