



Phone: 2370-3841&2353-6653
E-mail: principal@gurudacollege.edu.in

GURUDAS COLLEGE

(GOVT.SPONSORED)

1/1 SUREN SARKAR ROAD, NARIKELDANGA, KOLKATA-700 054

Date: 03.03.2021

Internal Assessment – 2021
B. Com Semester – V (Hons & General)
Sub: Auditing and Assurance
Sub Code: CC5.1Ch (for Hons) and CC5.1Cg (for General)
Full Marks: 10
Time: 9am – 9:45am

Answer any one question:

1. What is auditing? Discuss the primary and secondary objectives of auditing. (2+4+4)
2. What is audit note book? Discuss the difference between Routine Checking and Test Checking. (2+8)
3. State the difference between internal check and internal audit. Can statutory auditor rely on the report of the internal auditor? (6+4)

Your PDFs are to be sent to following e-mail ids:

Honours: comhsem5@gmail.com

General: comgsem5@gmail.com