

**Gurudas College**  
**B.Com Sem-V (Hons & General) under CBCS**  
**Internal Assessment 2021-22**  
**Auditing & Assurance**  
**Paper: CC-5.1Ch/CC-5.1Cg**

**Answer any one of the following:**

**10\*1=10**

**1. What are the different types of Fraud? Discuss the auditor's duty with regard to detection and prevention of frauds and errors.**

**Or**

**2. What do you mean by voucher? What are the different types of vouchers? What are the features of valid vouchers?**