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GURUDAS COLLEGE

(GOVT. SPONSORED)

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Date: 09.12.2020

B.COM SEM V (HONS. & GENERAL)

INTERNAL EXAMINATION – 2020

SUBJECT – Auditing and Assurance

PAPER – CC5.1Ch(Hons.) and CC5.1Cg (General)

Full Marks: 20

Time : 1hr

Answer any one Question.

1*20=20

- 1) What is auditing? State its objectives.
- 2) A. What are the preparatory steps before starting a new audit?
B. Write down the difference between continuous audit and periodic audit?
- 3) Write down the qualifications and disqualifications of a company auditor under Companies Act 2013.