**Dhruba Chand Halder College**

**B.COM SEMESTER-5 INTERNAL EXAMINATIONS 2021**

**Subject : Auditing and Assurance**

 **Full Marks : 10 Time Allowed : 1 Hr**

**Email id in which scanned PDF of answer scripts must be sent: dchcsem5com@gmail.com**

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 **Answer *any two* questions (5 marks x 2=10)**

1. Distinguish between errors and frauds.

OR

What are the advantages of a written audit program?

2. What are the qualifications of a company auditor?

OR

State the importance of auditor’s report.

3. What do you understand by audit evidence? Give one example of external audit evidence.