

UNDERGRADUATE INTERMEDIATE EXAMINATION,2020
KISHORE BHARATI BHAGINI NIVEDITA COLLEGE (CO-ED) (542)

B.COM SEMESTER-V (HONOURS/GENERAL/MAJOR)
EXAMINATION, 2020

AUDITING & ASSURANCE

(CC5.1CG)

FULL MARKS-40

TIME-1 HOUR

dk.dept2020@gmail.com

**SEND THE PHOTO OF YOUR ANSWER SCRIPT TO THE ABOVE
EMAIL-ID.**

Answer any two questions: 20×2=40

1. Define Auditing. What are the features of auditing? Explain the scope of auditing.
2. What is Continuous Audit? State the advantages and disadvantages of continuous audit.
3. What do you mean by internal check system? What are its features? Discuss advantages and disadvantages of internal check system.
4. What is vouching? What are the objectives of vouching? “Vouching is the essence of audit”-Discuss.