

Following Paper ID and Roll No. to be filled in your Answer Book.

PAPER ID : 37821

Roll
No.

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B. Com (Honors) Examination 2021-22
(Even Semester)

AUDITING-PRINCIPLES AND PRACTICE

Time : Three Hours]

[Maximum Marks : 60

Note :- Attempt all questions.

SECTION - A

1. Attempt all parts of the following : 8 × 1 = 8
- (a) Define Auditing.
 - (b) What is internal control?
 - (c) What do you understand by errors in auditing?
 - (d) Distinguish between fraud and errors.
 - (e) What do you mean by CARO?
 - (f) Define sampling.