

GVM's GGPR College of Commerce & Economics,
Farmagudi- Ponda, Goa.
B.Com (Semester V) Intra Semester Assessment (ISA) I- Test, October 2020
AUDITING – I DSE 2

Duration: 30 minutes

Marks: 10

Q.1. Write short notes on any FOUR (2 ½ x 4 = 10 Mks)

- a) Distinction between Accounting and Auditing (any five points)
- b) Limitations of Auditing.
- c) Confidentiality Principle of Auditing.
- d) Quality of Objectivity and Independence of Auditor.
- e) Audit based on Scope.