

**Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA – GOA**

**B.COM. CBCS (SEMESTER-V) Intra Semester Assessment (ISA-I)-Test AUGUST 2023
AUDITING – I (DSE-2)**

Time: 30 Minutes

Marks: 10

Q) Answer **any two** of the following: **(02X05 =10 Marks)**

- a. Explain class of audit based on time.
 - b. Explain **any 5** Qualities of auditor.
 - c. Differentiate between errors and frauds.
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