

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

**B.COM. UGC-CCFUP (SEMESTER-III) Intra Semester Assessment (ISA-I)-Test AUGUST 2024  
COM-244 – INTRODUCTION TO AUDITING**

**Time: 30 Minutes**

**Marks: 05**

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Q.NO. 1 List any two qualities of an Auditor. **(1 Mark)** (CO1) (L1)

Q.NO. 2 Answer **any two** from the following: - **(2X2=4)** (CO1) (L1)

1. Define Auditing.
  2. What is Balance sheet audit?
  3. Why internal check is considered as valuable part of internal control system in an organisation?
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