

Khudiram Bose Central College
Internal Examination, 2020
Auditing & Assurance
Semester V (Honours and General)
Paper Code: CC5.1 Ch for Hons./ CC5.1 Cg for General

Date of Examination- 26.02.2021
Time of Examination- 11:00 am to 11:30 am

Answer any two questions out of the following questions: (2x5)

1. 'Auditor is considered as the owner of his/her working papers'- Discuss this statement briefly citing the relevant SA and case decisions.
2. Discuss briefly the provision of Rotation of Auditors as per the Companies Act, 2013.
3. Write a short note on any **one** of the following:-
 - a) Balance Sheet Audit
 - b) Government Audit .
