

5. ____ are generally innocent in nature.
- a) Fraud
 - b) Error
 - c) Business
 - d) Audit
6. A ____ is a book which is maintained by audit clerk.
- a) Register
 - b) File
 - c) Duplicates
 - d) Audit Note Book
7. An auditor must be a chartered accountant and must hold a ____ of practices.
- a) 10yrs
 - b) Certificates
 - c) General
 - d) Qualification
8. According ____ Act the qualification of auditor is laid down.
- a) Companies
 - b) Workers
 - c) Auditor
 - d) None of these
9. ____ task increase the speed and efficiency of the employees.
- a) Special
 - b) Good
 - c) Transaction
 - d) Job
10. Fraud means ____ representation.
- a) False
 - b) Routine
 - c) None of these
 - d) System
11. The business man appoint a person that is called an ____.
- a) Auditor
 - b) Accountant
 - c) Partner
 - d) Employee
12. The ____ has the right to access the books of accounts and vouchers.
- a) Auditor
 - b) Employee
 - c) Shareholder
 - d) Bank
-