

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM.)
EXAMINATION : MAY 2022
SECOND SEMESTER
Sub: Auditing(MCA-212)

Date: 20/05/2022	Total Marks :100	Time: 2.00 pm to 5.00 pm
-------------------------	-------------------------	---------------------------------

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 Answer the following questions. (Attempt any two) (30)

1. State the advantages of Auditing
2. Discuss the type of errors in detail.
3. Explain the traditional audit in detail.
4. Explain the Rights of the company auditor

Q.2 Answer the following. (Attempt any three) (30)

1. Explain the Audit Note Book and gives its content.
2. Explain the qualification and dis qualification of company auditors.
3. Explain the features of Internal Check
4. Explain the essential of good paper working paper
5. Discuss meaning of fraud and types of fraud.

Q.3 Write short notes. (Attempt any four) (20)

1. Role of MIS in Auditing
2. Working Paper
3. Audit of hospital
4. Scope of Audit
5. Bank Audit
6. Internal control

Q.4 Select the Correct Alternatives (Attempt Any Ten) (20)

1. Auditor should have minimum ----- years of experiences.
a) 10
b) 5
c) 3
d) 4
2. ----- is quantitative analysis of the operation of bank.
a) Bank audit
b) Audit
c) Profit
d) Balance

3. SIAs 4 stands for -----
 - a) Sampling
 - b) Reporting
 - c) Process
 - d) Planning
4. ----- is an instrument of financial control
 - a) Audit
 - b) Books
 - c) Process
 - d) Assets
5. ----- is documentary evidence supporting a business transaction.
 - a) Error
 - b) Fraud
 - c) Vouchers
 - d) Purchases
6. ----- makes a person right thinker and correct decision maker.
 - a) Status
 - b) Power
 - c) Education
 - d) Money
7. Banking Regulation Act ----- .
 - a) 1949
 - b) 1358
 - c) 2001
 - d) 1957
8. According ----- Act the qualification of auditor is laid down
 - a) Companies act 1945
 - b) Companies act 1987
 - c) Companies act 1956
 - d) Companies act 1942
9. ----- is quantitative analysis of the operation of a bank.
 - a) None
 - b) Verification
 - c) Bank audit
 - d) Hospital audit
10. ----- takes increase the speed & efficiency of the employees.
 - a) Special
 - b) Good
 - c) Transaction
 - d) Job
11. ----- is the systematic examination of the books and records of a business or the organization.
 - a) Auditing
 - b) Profit
 - c) Assets
 - d) Loss
12. Auditing is the special function having legal and----- implications.
 - a) Audit report
 - b) Control
 - c) Transaction
 - d) Ethical
