

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

Date: 20/05/2022**Marks: 60****Time: 2.00 pm to 4.30 pm**

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

Q.1 Answer the following questions. (Attempt any two) (32)

1. Explain the feature of Internal check.
2. State the contents of an Audit Note Book.
3. What is 'Audit programme'? Explain the advantages and dis- advantages of Audit programme.
4. What is 'Fraud'? Explain the type of Frauds.

Q.2 Answer the following. (Attempt any one) (08)

1. State the contents of an Audit Note Book
2. Explain working paper and what is essentials of good working paper
3. What are rights of company auditor

Q.3 Write short notes. (Attempt any two) (10)

1. Types of Error
2. Duties of company auditor
3. Scope of Audit
4. Internal control

Q.4 Select the Correct Alternatives. (Attempt Any Ten) (10)

1. Fraud means ___ representation.
a) False
b) Routine
c) None of these
d) System
2. The business man appoint a person that is called an _____.
a) Auditor
b) Accountant
c) Partner
d) Employee

3. The ___ has the right to access the books of accounts and vouchers.
- a) Auditor
 - b) Employee
 - c) Shareholder
 - d) Bank
4. ___ is the starting point of every successful human activity.
- a) Audit
 - b) Money
 - c) Education
 - d) Government
5. ___ is quantitative analysis of the operation of a bank.
- a) Bank audit
 - b) Error
 - c) Fraud
 - d) None of These
6. Depreciation should be calculated on the ___ assets.
- a) Fixed
 - b) Current
 - c) Capital
 - d) None of these
7. The business man appoint a person that is called an _____.
- a) Auditor
 - b) Accountant
 - c) Partner
 - d) Employee
8. The ___ has the right to access the books of accounts and vouchers.
- a) Auditor
 - b) Employee
 - c) Shareholder
 - d) Bank
9. An audit is the examination of the accounts of business and certifying their _____.
- a) None of these
 - b) Books
 - c) Accuracy.
 - d) Work
10. ___ are generally innocent in nature.
- a) Fraud
 - b) Error
 - c) Business
 - d) Audit
11. An ___ is a book which is maintained by audit clerk.
- a) Register
 - b) File
 - c) Duplicates
 - d) Audit Note Book
12. An auditor must be a chartered accountant and must hold a ___ of practices.
- a) 10yrs
 - b) Certificates
 - c) General
 - d) Qualification
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