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MASTER OF COMMERCE (M.COM.)
EXAMINATION : JUNE 2022
SECOND SEMESTER
Sub: Auditing (MCA -212)

Date: 09/06/2022

Marks: 60

Time: 10.00 am to 12.30 pm

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

Q.1 Answer the following questions in 300 words. (Attempt any two) (32)

1. What are rights And Duties of company auditor?
2. Explain the feature of Internal check.
3. State the contents of an Audit Note Book.
4. What is 'Audit programme'? Explain the advantages and dis- advantages of Audit programme.

Q.2 Answer the following in 150 words. (Attempt any one) (08)

1. What is 'Fraud'? Explain the type of Frauds.
2. Define auditing and explain its importance.
3. Explain working paper and what is essentials of good working paper.

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

1. Audit of hospital
2. Scope of Audit
3. Internal control
4. Error

Q.4 Select the correct alternatives. (Attempt any ten) (10)

1. ____ is the starting point of every successful human activity.
 - a) Audit
 - b) Money
 - c) Education
 - d) Government
2. ____ is quantitative analysis of the operation of a bank.
 - a) Bank audit
 - b) Error
 - c) Fraud
 - d) None of These

3. Depreciation should be calculated on the ____ assets.
- a) Fixed
 - b) Current
 - c) Capital
 - d) None of these
4. An audit is the examination of the accounts of business and certifying their ____.
- a) None of these
 - b) Books
 - c) Accuracy.
 - d) Work
5. ____ are generally innocent in nature.
- a) Fraud
 - b) Error
 - c) Business
 - d) Audit
6. An ____ 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
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