

R/E (60:40)

R-2016-17 till 2022-23

E-2016-17 till 2019-20

TILAK MAHARASHTRA VIDYAPEETH, PUNE

MASTER OF COMMERCE (M.COM.)

EXAMINATION : DECEMBER 2022

SECOND SEMESTER

Sub: Auditing (MCA -212)

Date:14/12/2022

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. (Attempt any two) (32)

1. Explain the Audit Note Book and gives its content.
2. Explain the qualification and of company auditors.
3. Explain the features of Internal Check Internal Control
4. What is Audit Working Paper? Explain the essential of good paper working paper.

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

1. State the advantages of Auditing
2. Discuss the type of fraud in detail.
3. Explain the traditional audit in detail.

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

1. Role of MIS in Auditing
2. Rights of the company auditor
3. Audit of hospital
4. Scope of Audit

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