TILAK MAHARASHTRA VIDYAPEETH, PUNE

MASTER OF COMMERCE (M.COM.)

EXAMINATION :DECEMBER 2022 SECOND SEMESTER

Sub: Auditing (MCA-212)

Date:	14/12/2022	Total Marks :100	Time: 10.00 am to 1.00 pm	
Instru	ctions:	1) All questions are compulsory.		
		2) Figures to the right indicate full marks.		
Q.1 1.		following questions. (Attempt any two) dit programme'? Explain the advantages and dis- advantage	es of Audit	
2. 3. 4.	What is 'Fra Define audi	aud'? Explain the type of Frauds. ting and explain its importance. rking paper and what is essentials of good working paper.		
Q.2 1. 2. 3. 4. 5.	What are rig Explain the State the co Explain type	efollowing. (Attempt any three) ghts of company auditor? feature of Internal check. ontents of an Audit Note Book. es of Errors n of the auditor	(30)	
Q.3 1. 2. 3. 4. 5. 6.	Write short Audit of hos Scope of Au Internal con Audit Depreciation Current Ass	ndit trol	(20)	
Q.4	Select the C	Select the Correct Alternatives (Attempt Any Ten)		
1.	is the starting point of every successful human activity.			
	a) Audib) Mon	,		
2.	a) Bank b) Error	·		
3.	Depreciation a) Fixed b) Curr	, 1		
4.		the examination of the accounts of business and certifying to these control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts of business and certifying to the control of the accounts o	heir	

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

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