

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM)
EXAMINATION: MAY- 2025
SECOND SEMESTER
Sub: Auditing (MCA-212/MCA24-206)

Time: 10.00am to 12.30pm

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

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

1. Difference between Error and Fraud.
2. Explain the qualification and disqualification of a company auditor.
3. What is Audit working paper? Explain the essentials of good working paper.
4. State the nature and scope of audit.

Q. 2 Answer the following questions. (Attempt any two) **(16)**

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

Q. 3 Write short notes. (Attempt any three) (12)

1. Audit note book
2. Types of Fraud
3. Role of MIS in Auditing
4. Rights of the company auditor
5. Duties of Auditor
6. Auditor