

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

Date: 31/12/2025	Total marks: 60	Time: 10.00am to 12.30pm
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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. Explain in detail various steps regarding practical applicability of Audit.
2. State and explain the meaning and types of 'fraud' and explain the preventive measures.
3. Define Audit Programme and explain its features.
4. What are the Rights, Duties and Liabilities of a Company Auditor?

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

1. Differentiate between System Audit and Traditional Audit
2. Explain the various steps involved in the audit of a Hospital.
3. What is Audit Working Paper? Explain the essentials of a good Working Paper.
4. Define Internal Control and explain its types in brief.

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

1. Advantages of Auditing
2. Types of Errors
3. Advantages and Disadvantages of Internal Audit
4. Qualification and Disqualification of a Company Auditor
5. Future Audit
6. Audit of an Educational Institution