

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM)
EXAMINATION: MAY - 2026
SECOND SEMESTER
Sub: Auditing (MCA24-206)

Date: 12/05/2026

Total marks: 30

Time: 10.00am to 11.30am

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

Q.1 Answer the following questions. (Attempt any two) (16)

1. Describe the prerequisites of good audit.
2. Explain the meaning of fraud in audit? Discuss the various types of types of frauds.
3. Explain the objectives and components of an effective internal control system.
4. Explain the focus, approach and benefits of a system audit and a traditional audit.

Q.2 Answer the following questions. (Attempt any two) (08)

1. Describe the regulations regarding the appointment & removal of company auditor.
2. Explain the objectives, scope, and challenges of auditing a hospital.
3. Describe the role of MIS in auditing.
4. What is the role of internal audit in an organization, and what are its key objectives?

Q.3 Write short notes. (Attempt any two) (06)

1. Rights and duties of a Company Auditor
 2. Challenges of auditing an educational institution
 3. Working Paper
 4. Types of auditing
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