

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM)
EXAMINATION: MAY - 2026
SECOND SEMESTER
Sub: Auditing (MCA-212/MCA24-206)

Date: 12/05/2026

Total marks: 60

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. What is meaning of Auditing? Explain the various objectives, scope and the advantages of auditing in detail.
2. What is the meaning of errors & fraud in audit? Discuss the various types of errors and types of frauds.
3. What is an audit program, and how do internal check and internal control contribute to effective auditing? Explain the objectives and components of an effective internal control system.
4. What are the key differences between a system audit and a traditional audit? Explain the focus, approach and benefits of each type of audit.

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

1. Describe the various measures to prevent the frauds.
2. What are the qualifications and disqualifications of a Company Auditor?
3. Explain the objectives, scope, and challenges of auditing an educational institution.
4. Describe the role of MIS in auditing.

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

1. Types of auditing
 2. Appointment & removal of company auditor
 3. Audit Notebook and Working Paper
 4. Audit of a Hospital
 5. Traditional audit
 6. Internal audit
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