

Anjuman Islam Janjira Degree College of Science Murud-Janjira, Raigad-402401 Affiliated to University of Mumbai	
Class: -F.Y B.Com (Accounting & Finance)	Subject: Auditing -II
Semester:- II	Course code: -
Exam Event: - (FH) Summer 2025	Marks: - 30 Marks
Date: -07/04/2025	Duration: - 01:00 Hours

N.B. – 1- Attempt **any Two** Question from the given below.
2-Use Simple Calculator.
3-Figures to the right indicate full marks.

Q.1 A) Distinguish between Test Checking and Routine Checking. **08**
B) What do you mean by Audit Sampling, Discuss its method. **07**

Q.2 A) Solve the Illustration. **10**
Comments the Following Account.

In the books of J.K Ltd
CASH A/C

Date	Particulars	Amt (₹)	Date	Particulars	Amt (₹)
Jan-2023			Jan-2023		
1	To Balance b/d	4,000	1	By Salaries	1,000
2	To Sales	20,500	2	By Telephone	6,000
5	To Sales	28,350	4	By Carriage	450
6	To Reena	350	5	By Bank	8,000
7	To Commission	200	6	By Rita	3,000
8	To Sales	21,240	7	By Wages	13,600
10	To Bills Receivable	1,200	9	By Bank	42,490
			10	By Balance c/d	1,300
		75,840			75,840

B) Write the steps of Audit of ledger account? **05**

Q.3 How do you Vouch or Verify the authenticity/accuracy of the following items? **15**
A)Telephone Expenses.
B)Goodwill.
C)Rental Income.