

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 Additional Exam	Course code: -
Exam Event: - (SH) Winter 2025	Marks: - 30 Marks
Date: -22/09/2025	Duration: - 01:00 Hours

N.B. – 1- Attempt any 2 Question from the given below.

2-Use Simple Calculator.

3-Figures to the right indicate full marks.



Q.1 A) What do you mean by routine checking and explain its advantages.

07

B) Elaborate the term voucher and explain its features.

08

Q.2 A) Solve the Illustration.

10

Why and how will you as an auditor make the scrutiny of the following ledger account?

What conclusions will you draw from such scrutiny?

Date	Particular		F	Amnt	Date	Particular		F	Amnt
2023-2024	-				30-Apr-24	By Balance b/d			400
March .02	To Purchase Return	A	1	1000	March .01	By Purchases	A	1	5000
March .07	To payment	A	2	4000	March .05	By Purchases	A	3	4500
March .07	To Purchase Return	B	3	900	March .26	By Purchases	B	6	9000
March .31	To payment	B	5	3000	March .27	By Purchases	B	9	5000
March .31	To Balance C/d			15000					
				23,900					23,900

B) Discuss the Management responsibilities for Internal Control?

05

Q.3 How do you Vouch or Verify the authenticity/accuracy of the following items?

15

A)Advertising Expense.

B)Plant and machinery.

C)Commision Received.