

Anjuman Islam Janjira Degree College of Science
Murud-Janjira, Raigad-402401
Affiliated to University of Mumbai
As per NEP 2020

Class: -F.Y B.Com (Accounting & Finance)	Subject: Auditing -II
Semester: - II	Course code: -
Exam Event: -Summer 2026 (FH)	Marks: - 30 Marks
Date: -11/03/2026	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 are the different between test check and routine check.

08

B) Elaborate the term Audit Sampling.

07

Q.2 A) Solve the Illustration.

08

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	Amt	Date	Particular		F	Amt
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) Vouch the term Wages and Salary?

07

Q3 A) Explain the auditors' duties during Audit.

08

B) Verify the term Plant& Machinery and Investment.

07