

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 -I
Semester:- I Additional	Course code: -
Exam Event:- (FH) Summer 2025	Marks:- 30 Marks
Date: -17/04/2025	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 Answer the following questions

A) What do you mean by Auditing? described the Principle of it.

08

B) Explain the classification of Errors?

07

Q.2 Answer the following questions

A) Recognise the importance of Working Paper.

08

B) Which steps should an auditor evaluate and analyse before initiating an audit?

07

Q.3 Answer the following questions

A) What are the basic steps involved in conducting a balance sheet audit?

05

B) List the Objectives of audit planning?

05

C) Interpret the users of financial Statement?

05