

FYBCOM (A & F)/SEM II/REG/Auditing II

Time: 1 hr.

Marks:30

Note:

1. Draw neat diagrams wherever necessary.
2. Figures to the right indicate full marks.
3. Write any TWO questions from the following
4. Each question carry 15 Marks.

Q.1 a) What is Auditing Technique? Explain the advantages of Test Checking. (08)

b) Explain Routine Checking and its features? (07)

Q.2 a) Bills Receivable A/c (08)

Date	Particulars	Amount (Dr) ₹	Date	Particulars	Amount (Cr) ₹
2023 Apr. 1	To Balance b/d	10,000	2023 Apr. 30	By Bank	10,000
May-30	To Ram	5,000	Jun. 2	By Bank	4,900
Jun. 6	To Balram	10,000		By Discount	100
Aug. 18	To Shyam	7,500	Aug. 20	By Bank for collection	7,500
Sep. 10	To Balram	10,200	Sep. 9	By Balram	10,000
Dec. 1	To Avinash	5,000	Dec. 1	By Aradhana (creditor)	5,000
2024 Jan. 10	To Anuradha	7,000	2024 Mar. 31	By Balance c/d	17,200
	Total	54,700		Total	54,700
Apr. 1	To Balance b/d	17,200			

How would you read Bills Receivable Account?

b) In the books of Chetan Cash A/c (07)

Date	Particulars	Amount (Dr) ₹	Date	Particulars	Amount (Cr) ₹
2024 Jan. 1	To Balance b/d	4,000	2024 Jan. 1	By salaries	1,000
1	To Sales	20,500	1	By Telephone	6,000
2	To Sales	28,350	2	By carriage	450
5	To Sales	21,240	5	By Bank	8,000
6	To Reena	350	6	By Rita	3,000
7	To Commission	200	7	By Wages	13,600
10	To Bills Receivable	1,200	9	By Bank	42,490
			10	By Balance c/d	1,300
	Total	75,840		Total	75,840

How would you read cash Account?

Q.3 a) How would you vouch telephone expenses? (08)

b) Distinguish between verification and vouching. (07)

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