

B.Com-1
19.08.

Auditing (H)

By, Sajeed K. Suman
R.N. College
Hejipur

Vouching

(Objectives)

* Choose the correct answer:

1. Addition of books comes under the scope of:

- (a) Routing checking (b) Vouching
(c) Auditing (d) None of these

Ans → (a)

2. Examination of vouchers comes under the scope of:

- (a) Routine checking (b) Vouching
(c) Auditing (d) None of these

Ans → (b)

3. Under vouching checking is done of:

- (a) Books of original entry (b) Final books of accounts
(c) Balance sheet (d) None of these

Ans → (a)

4. "Vouching means testing the truth of the items appearing in the books of original entry" who has given his definition?

- (a) J.R. Batliboi (b) Lancaster (c) Spicer and Pegler (d) None of these

Ans → (a)

5. Vouchers should be concerned with:

- (a) Previous year (b) Current year (c) Both year (d) None of these

Ans → (b)

6. Every voucher should be signed by:

- (a) Accountant (b) manager (c) Responsible official (d) None of these

Ans → (c)

7. Goods returned by customers should be entered in:

- (a) Sales Return books (b) Stock Account (c) Both Account
(d) None of these

Ans → (c)

8. Which one of the following is true?

- (a) Entry can be made without a voucher
(b) Comparing the vouchers with entries is not essential
(c) There should be no entry without vouchers and no vouchers without entry
(d) None of these

Ans → (c)

9. Which one of the following is correct?

- (a) Auditing is back bone of vouching
(b) Vouching is the back bone of auditing
(c) Vouching is the back bone of accounting
(d) None of these

Ans → (b)

10. There should be in vouching:

- (a) Date (b) Amount (c) Signature (d) All the above

Ans → (d)