

Auditing Problems

Set A

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	84%	8%	11%	35%	14%	22%	37%	17%	31%	25%	8%	16%	50%	11%	21%	35%	24%	32%	39%	8%	21%	30%	15%	24%	12%	15%	21%	23%	15%	23%	62%	39%	13%	30%	3%	12%	13%	60%	16%	19%
B	4%	17%	61%	22%	22%	32%	27%	21%	40%	16%	81%	15%	21%	14%	15%	29%	21%	31%	23%	18%	29%	23%	25%	28%	5%	22%	51%	25%	22%	6%	23%	15%	43%	24%	75%	75%	53%	13%	11%	25%
C	9%	11%	18%	28%	30%	39%	23%	26%	14%	32%	7%	15%	15%	9%	54%	21%	20%	15%	11%	16%	37%	28%	39%	28%	17%	52%	8%	14%	45%	3%	12%	18%	22%	24%	12%	5%	23%	13%	43%	19%
D	3%	64%	10%	15%	34%	8%	13%	37%	15%	27%	5%	54%	14%	66%	10%	15%	35%	22%	27%	58%	13%	19%	22%	19%	66%	12%	20%	38%	18%	69%	3%	28%	22%	22%	10%	7%	12%	14%	30%	37%
V	A	D	B	A	C	C	A	D	B	D	B	D	A	D	C	C	A	B	D	D	B	A	C	D	D	C	B	D	C	D	A	D	B	A	B	B	B	A	C	D

Set B

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	17%	27%	13%	20%	9%	15%	20%	22%	14%	12%	61%	35%	11%	36%	4%	12%	12%	54%	14%	18%	72%	15%	19%	29%	16%	21%	31%	18%	28%	22%	7%	14%	47%	10%	17%	36%	22%	23%	37%	12%
B	30%	23%	19%	35%	4%	21%	52%	25%	21%	4%	24%	21%	47%	20%	73%	68%	55%	14%	10%	30%	10%	19%	52%	27%	20%	33%	25%	20%	43%	17%	77%	20%	21%	16%	19%	26%	22%	36%	26%	16%
C	36%	32%	38%	29%	18%	54%	11%	14%	45%	5%	12%	18%	23%	21%	13%	7%	20%	11%	46%	20%	12%	11%	21%	30%	35%	39%	26%	31%	17%	31%	11%	18%	13%	11%	49%	21%	24%	18%	13%	13%
D	17%	18%	29%	16%	69%	10%	17%	38%	19%	79%	3%	26%	19%	24%	10%	13%	12%	21%	29%	33%	5%	55%	8%	13%	30%	8%	18%	31%	11%	30%	5%	47%	20%	64%	15%	17%	32%	23%	24%	59%
V	B	A	C	D	D	C	B	D	C	D	A	D	B	A	B	B	B	A	C	D	A	D	B	A	C	C	A	D	B	D	B	D	A	D	C	C	A	B	D	D

Set C

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	60%	40%	11%	35%	2%	13%	11%	58%	13%	22%	74%	9%	14%	26%	14%	24%	32%	14%	20%	20%	10%	13%	47%	9%	17%	43%	20%	25%	33%	8%	25%	28%	13%	23%	9%	16%	19%	19%	21%	21%
B	21%	14%	53%	19%	75%	72%	58%	11%	11%	29%	7%	14%	59%	29%	23%	30%	23%	23%	52%	17%	74%	15%	20%	13%	18%	22%	28%	33%	27%	15%	27%	25%	23%	33%	4%	20%	54%	23%	21%	6%
C	17%	20%	20%	22%	11%	5%	18%	13%	48%	17%	13%	17%	18%	30%	29%	37%	26%	28%	20%	34%	9%	15%	19%	9%	54%	19%	19%	20%	10%	15%	32%	33%	39%	26%	21%	50%	11%	16%	48%	5%
D	2%	26%	16%	24%	13%	9%	12%	18%	28%	33%	5%	60%	9%	16%	34%	9%	19%	36%	8%	29%	6%	57%	15%	69%	10%	17%	33%	22%	29%	63%	16%	14%	26%	18%	66%	14%	17%	42%	10%	69%
V	A	D	B	A	B	B	B	A	C	D	A	D	B	A	C	C	A	D	B	D	B	D	A	D	C	C	A	B	D	D	B	A	C	D	D	C	B	D	C	D

Set D

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	49%	19%	26%	40%	12%	26%	27%	15%	27%	10%	14%	22%	30%	17%	24%	57%	24%	16%	28%	2%	16%	14%	60%	15%	22%	69%	7%	15%	27%	15%	23%	29%	20%	24%	19%	10%	12%	41%	6%	17%	
B	24%	28%	35%	21%	15%	21%	29%	22%	30%	3%	25%	53%	25%	21%	3%	22%	21%	48%	27%	72%	68%	52%	12%	8%	23%	10%	18%	58%	30%	29%	32%	26%	22%	42%	19%	73%	21%	21%	15%	18%	
C	13%	22%	13%	12%	7%	38%	26%	40%	24%	18%	48%	10%	11%	48%	7%	18%	22%	17%	23%	13%	4%	23%	10%	54%	25%	15%	13%	17%	26%	24%	39%	28%	24%	21%	30%	13%	15%	21%	10%	48%	
D	15%	31%	26%	16%	66%	16%	18%	23%	19%	70%	13%	15%	35%	15%	66%	3%	32%	20%	22%	13%	11%	12%	17%	23%	31%	6%	63%	10%	17%	32%	6%	17%	34%	12%	32%	5%	53%	18%	69%	16%	
V	C	A	B	D	D	B	A	C	D	D	C	B	D	C	D	A	D	B	A	B	B	B	A	C	D	D	A	D	B	A	C	C	A	D	B	D	B	D	A	D	C

Practical Accounting 1

Set A

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	3%	1%	5%	69%	17%	16%	28%	10%	17%	17%	12%	10%	27%	25%	18%	43%	61%	6%	61%	85%	51%	73%	20%	15%	38%	19%	9%	29%	24%	45%	9%	54%	7%	42%	14%	9%	16%	10%	20%	13%	
B	87%	80%	63%	13%	76%	24%	4%	8%	29%	38%	56%	53%	19%	20%	10%	15%	8%	7%	9%	5%	10%	8%	26%	66%	25%	13%	44%	11%	11%	6%	4%	8%	18%	19%	18%	10%	62%	84%	59%	35%	
C	6%	14%	26%	10%	6%	35%	60%	76%	36%	24%	15%	5%	47%	17%	9%	18%	28%	81%	26%	8%	20%	15%	35%	16%	29%	59%	36%	52%	9%	15%	84%	17%	9%	31%	57%	32%	7%	4%	14%	35%	
D	4%	5%	7%	8%	2%	26%	8%	6%	18%	20%	18%	32%	7%	39%	62%	24%	2%	7%	4%	3%	19%	4%	20%	3%	8%	8%	11%	8%	56%	35%	4%	20%	66%	8%	11%	49%	15%	2%	7%	18%	
V	B	B	B	A	B	C	C	B	A	B	A	B	A	D	D	C	A	C	A	A	A	A	B	A	B	A	C	B	C	D	A	C	A	D	A	C	D	B	B	B	C

Set B

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	61%	3%	60%	81%	57%	74%	27%	13%	42%	18%	12%	22%	23%	50%	10%	55%	10%	39%	8%	9%	18%	8%	23%	8%	2%	3%	9%	67%	14%	19%	34%	10%	20%	13%	14%	9%	32%	14%	14%	42%
B	8%	9%	6%	4%	8%	4%	28%	70%	25%	10%	40%	13%	10%	6%	2%	9%	19%	22%	20%	13%	61%	87%	61%	33%	89%	72%	61%	14%	76%	22%	4%	10%	31%	44%	55%	46%	22%	26%	13%	16%
C	29%	82%	31%	13%	16%	17%	26%	15%	25%	61%	36%	59%	8%	12%	8%	13%	11%	26%	59%	28%	5%	3%	12%	43%	4%	14%	23%	11%	8%	36%	54%	75%	35%	23%	14%	13%	43%	23%	14%	21%
D	2%	6%	4%	2%	18%	5%	19%	2%	7%	11%	12%	6%	59%	32%	8%	23%	60%	13%	12%	50%	15%	2%	3%	16%	5%	12%	8%	8%	2%	24%	8%	5%	14%	20%	17%	32%	3%	37%	58%	21%
V	A	C	A	A	A	A	A	B	A	C	B	C	D	A	C	A	D	A	C	D	B	B	B	A	B	B	B	A	B	C	C	A	A	B	B	A	D	D	C	

Set C

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	21%	24%	40%	13%	53%	12%	42%	10%	9%	17%	8%	18%	11%	4%	1%	8%	63%	17%	17%	32%	15%	24%	13%	10%	12%	33%	17%	22%	39%	54%	3%	62%	83%	57%	68%	24%	18%	44%	17%	10%	
B	13%	9%	6%	3%	7%	25%	24%	20%	13%	64%	88%	64%	38%	83%	76%	57%	16%	75%	19%	3%	5%	27%	41%	56%	51%	19%	25%	13%	19%	14%	6%	8%	4%	10%	8%	25%	63%	23%	15%	39%	
C	62%	10%	19%	79%	13%	9%	23%	61%	28%	5%	3%	14%	36%	7%	13%	28%	16%	6%	38%	56%	76%	32%	27%	17%	9%	41%	19%	15%	24%	29%	86%	27%	10%	17%	17%	31%	17%	23%	55%	40%	
D	4%	57%	35%	5%	27%	54%	11%	8%	50%	13%	1%	4%	16%	6%	10%	7%	6%	3%	26%	9%	4%	18%	19%	17%	28%	7%	38%	50%	18%	3%	5%	3%	3%	15%	7%	20%	3%	11%	13%	11%	
V	C	D	A	C	A	A	C	D	B	B	B	D	B	B	B	A	B	C	C	C	B	A	B	B	A	D	D	C	A	C	A	A	A	A	A	A	A	B	A	C	B

Set D

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
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