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PR/0301/09 -- I

2008-09

Time : 3 hours

Full Marks : 80

Candidates are required to give their answers in their own words as far as practicable.

परीक्षार्थी यथासंभव अपने शब्दों में ही उत्तर दें ।

The figures in the margin indicate full marks.

उपांत के अंक पूर्णांक के द्योतक हैं ।

Answer from both the Groups as directed.

दोनों खण्डों से निर्देशानुसार उत्तर दें ।

Group – A

खण्ड – अ

(Compulsory)

(अनिवार्य)

Answer all questions : $2 \times 10 = 20$

सभी प्रश्नों के उत्तर दें :

1. Select the correct option from the following :

(i) Ledger is a :

(a) Subsidiary Book (b) Memorandum Book

(c) Principal Book (d) None of these

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(Turn over)

- (ii) Fixed Assets include :
- (a) Closing Stock (b) Furniture
 - (c) Cash in hand (d) Cash at Bank
- (iii) Book-keeping is :
- (a) An Art
 - (b) Science
 - (c) Art and Science both
 - (d) None of these
- (iv) Golden Principles of Journalising are :
- (a) Three (b) Two
 - (c) Four (d) One
- (v) The number of columns in a Journal is :
- (a) Three (b) Two
 - (c) Four (d) Five
- (vi) Double Entry System was invented by :
- (a) W. Pickles (b) Lucas Pacioli
 - (c) J. R. Batliboi (d) None of these
- (vii) Which of the following is Fictitious Asset ?
- (a) Goodwill (b) Building
 - (c) Furniture (d) Stock
- (viii) The debit balance of Personal Account includes :
- (a) Amount Receivable
 - (b) Amount Payable

- (c) Cash in hand
(d) Bills Receivable
- (ix) Real Account relates to :
(a) Alive things
(b) Losses and Gains
(c) Persons and Companies
(d) Assets of all kinds
- (x) First book on Book-keeping was published in :
(a) 1494 (b) 1496
(c) 1498 (d) 1594

Group – B

खण्ड – ब

Answer any **four** questions :

किन्हीं चार प्रश्नों के उत्तर दें :

2. What is Book-Keeping ? Discuss its objects and scope. 15
बही खाता क्या है ? इसके उद्देश्य एवं क्षेत्रों की विवेचना कीजिए ।
3. Distinguish clearly between Book-keeping and Accountancy. 15
स्पष्टरूपेण बही खाता एवं लेखांकन में अन्तर कीजिए ।
4. What is Accounting ? Discuss its advantages and limitations. 15
लेखांकन क्या है ? इसके लाभ और सीमाओं की विवेचनान कीजिए ।

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(3)

(Turn over)

