## 2011

Time: 3 hours

Full Marks: 80

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

The figures in the margin indicate full marks.

Answer from both the Groups as directed.

## Group - A

(Objective Type Questions)

Answer all questions.

1. Choose the correct answer of the following:

 $2 \times 10 = 20$ 

- (a) Transfer of entry from Journal to Ledger is called:
  - (i) Journal Entry
  - (ii) Posting

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(Turn over)

(iv) None of these
(b) Patna College is an example of :  (i) Real Account
(ii) Nominal Account
(iii) Personal Account
(iv) None of these
(c) Book-Keeping is:
(i) An Art
(ii) A Science
(iii) Both of the above
(iv) None of the above
(d) How many columns are there in a Journal?
(i) Three
(ii) Four
(iii) Five
(iv) Six
(e) When the first book on Book-Keeping and Accountancy was published?
(i) 1494
JX – 42/4 (2) Contd.

HUNDERS (iii) Compound Entry 199 THOIST 40

•		(ii)	1496			
	A Fig. 1		1440			
· •			1594			
	<b>(f)</b>	Who	o invented the double ent	ry system of		
			k-Keeping?			
		(i)·	William Pickles			
		(ii)	Lucas Pacioli			
		(iii)	J. R. Batliboi			
		(iv)	James Watt			
•	(g)	Fixe	ed Assets include :			
		(i)	Closing Stock			
•		(ii)	Cash			
		(iii)	Furniture			
		(iv)	Payment in Advance			
	Eggs (Fig. )		he system of recording transactions based			
			dual aspects concept is cal	led:		
		(i)	Double Entry System			
		(ii)	Double Account System			
		(iii)	Single Entry System			
		(iv)	None of the above	•		
•	JX - 42/	4	(3)	(Turn over)		

(i) Excess of credit over debit in Trading Account is called:  (i) Net Profit  (ii) Net Loss  (iii) Gross Profit  (iv) Gross Loss  (j) Which is not an example of subsidiar book?  (i) Cash Book  (ii) Sales Book  (iii) Journal  (iv) Purchase Book  Group – B  (Long-answer Type Questions)  Answer any four questions: 15×4 = 6  2. Define Accounting and discuss its objects.  3. Write an essay on Accounting Standards in Indial.  4. Define Ledger. What are its objects?							laumu
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4. Define Ledger. What are its objects?		2. Def	ine Acc	ounting a	and discuss	its objec	ts.
		3. Wri	te an es	say on A	.ccounting St	andards	in India
JX – 42/4 (4) Cont		4. Def	ine Led	ger. Wh	at are its obj	ects?	•
	•	JX - 42	/4		(4)	•	Contd
			•				•

<ol><li>What do you mean by assets? Explain its various types.</li></ol>	us /H
6. What is Trial Balance? Why is it prepared Prepare a proforma of Trial Balance?	
7. What are Golden Rules? Explain with example	e.`
8. Write short notes on the following:	
(i) Cash Discount	
(ii) Fixed Assets	7
(iii) Debtors	Petro de la composición della
9. Journalise the following transactions:	
2010 R	\$.
Dec. 1 Mohan started business with cash 10,00	00
Dec. 4 Bought goods from Motilal 5,0	00
Dec. 5 Sold goods to Haider 1,5	00
Dec. 6 Paid Wages 5	00
Dec. 31 Rent paid to Mahesh	00 20
10. Distinguish between Book-Keeping at Accountancy.	
JX – 42/4 (500) (5) PRI — PR/1/II/X/	н •