

- Q.5 Salary paid is a
- Personnel account
 - Real Account
 - Nominal Account
 - Liability account
- Q.6 The book reconciliation statement is a part of _____.
- Double Entry system
 - Not a part of double entry system
 - Bank statement
 - None of them

SECTION-B

Note: Objective/Completion type questions. All questions are compulsory. (6x1=6)

- Q.7 The customer Account is debited when he withdraws the amount from the bank - True/False.
- Q.8 Trial balance is prepared for a particular period - True/False
- Q.9 Write the name of any two current assets.
- Q.10 Land is _____ Fixed Asset/Current Asset.
- Q.11 Any written evidence in support of a business transaction is called voucher . True/False
- Q.12 The account that records expense, gain and person is - Nominal Account/Personnel Account.

(2)

223032

SECTION-C

Note: Short answer type questions. Attempt any eight questions out of ten questions. (8x4=32)

- Q.13 State the function of accountings.
- Q.14 Explain the types of Accounts.
- Q.15 Write any four important features of Journal.
- Q.16 Explain the objective of preparing trial balance.
- Q.17 Differentiate between book keeping & Accountancy.
- Q.18 Write any four advantages of Double Entry System.
- Q.19 Write the need of book keeping.
- Q.20 Draw the format of cash book with imaginary figure.
- Q.21 Explain the rules of preparation of Reconciliation statement.
- Q.22 Explain in brief the types of subsidiary book.

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x8=16)

- Q.23 Explain the method of preparing trial balance.
- Q.24 Discuss various accounting concepts and conventions in detail.

(3)

223032

Q.25 Write Journey Entries in the books of Sita Ram Account

- 1) Started business with capital Rs.5,00,000
- 2) Purchased goods in cash Rs. 50,000
- 3) Purchased goods from Mohan Rs. 12,500
- 4) Sold goods in cash Rs. 1,00,000
- 5) Sold goods to Ram Rs. 50,000
- 6) Paid Salary Rs. 20,000
- 7) Received commission Rs. Rs. 5000

No. of Printed Pages : 4
Roll No.

223032

3rd Sem / Branch : OMCA
Sub.: Book-Keeping & Accountancy

Time : 3Hrs.

M.M. : 60

SECTION-A

Note: Multiple choice questions. All questions are compulsory (6x1=6)

Q.1 The balance of petty cash is _____.

- a) An expense
- b) A profit
- c) A liability
- d) An asset

Q.2 A journal is called a book of _____.

- a) Primary entry
- b) Final Entry
- c) Secondary entry
- d) None of them

Q.3 A suspense Account will give the _____.

- a) Debit or credit balance
- b) Net Profit
- c) Capital
- d) None of them

Q.4 _____ a special book of Account

- a) Purchase book
- b) Purchase return book
- c) Sales book
- d) Ledger

(220)

(4)

223032

(1)

223032