2014

Time: 3 hours
Full Marks: 100

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)

1. Choose the correct answer of the following:
   2 x 10 = 20

(a) The father of Book-Keeping is:
(i) Carter
(Turn over)
(ii) Lucas Pacioli
(iii) Spicer and Pegler
(iv) None of them

(b) The excess of expenditure over income during a period of time is called:
   (i) Profit
   (ii) Loss
   (iii) Capital
   (iv) None of these

(c) The first stage of double entry system is:
   (i) Original Records
   (ii) Posting
   (iii) Classification
   (iv) Trial Balance

(d) Prepaid Expenses Account is a:
   (i) Nominal Account
   (ii) Real Account

(iii) Personal Account
(iv) None of these

(e) Which asset is an example of most liquid asset?
   (i) Land
   (ii) Debtors
   (iii) Cash in hand
   (iv) Furniture

(f) Goods purchased from Amar for ₹ 500, the account debited will be:
   (i) Purchases Account
   (ii) Sales Account
   (iii) Amar Account
   (iv) Cash Account

(g) Account which represents an item of assets is called:
   (i) Personal Account

NR – 36/4 (2) Contd.

NR – 36/4 (3) (Turn over)
2. What do you mean by Book-Keeping? Discuss its main objects.

3. Explain the following terms in accounting:
   (a) Capital
   (b) Debtors
   (c) Expenses

Contd.

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4. What do you mean by Accounting Concepts? 
Mention any four.

leখাঞ্চা আক্ষেপসাঙ্গােথে আথ ক্য অ্যা গৃহত হে? কিন্তু চার কো বর্তদ ।

5. What is double entry system? Explain its principles.

doহা ব্যাখা মাত্রালি ক্যা হে? ওকে সিদ্ধাংশ করার বর্ণন করুন ।

6. What is Ledger? Discuss the rules of posting in Ledger.

খাঁতা-বাহি ক্যা হে? খাতা-বাহি মে খাতীনি কে নিয়ম কে বর্ণন করে ।


রদ্দি-বাহি ক্যা হে? ওজে মহল্লে কী বিবেচনা করে ল ।

8. Explain the different forms of Accounts.

খাতো কে বিভিন্ন রূপের ক্য ব্যাখ্যা করে ল ।

9. Write a note on Trial Balance.

লালপ্ত পে এক টিপ্পণী লিখে।


10. Journalise the following transactions:

নিম্নলিখিত কার রক্তান্তচাঁ কেন্দ্র এ।

2013

Jan. 01 Ram started business with cash ₹ 5,000

Jan. 05 Cash purchases ₹ 2,000.

Jan. 09 Deposited into Bank ₹ 1,000.


Jan 26 Paid Shop Rent Rs. 100.

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