

Q1.

- a) dual
- b) 2
- c) Dual Entry
- d) Debit and Credit
- e) Arithmetical
- f) 2 or more

Q2.

- a) Goods and Prans accounts
- b) Somnaths Accounts and Somnath accounts
- c) Rent and Cash Accounts
- d) Pramath and Cash Accounts
- e) Bank and Commission received accounts
- f) Cash and Salary Accounts
- g) Furniture and Deodas accounts
- h) Machinery and Devanand Accounts
- i) Cash and Sharmaji's accounts
- j) Cash and Ram's accounts

Q3.

- a) 2 accounts
- b) Roshan Account
- c) Cash Account

Q4.

- a) Two-Equal
- b) Debit
- c) Real
- d) Payments
- e) Personal
- f) Nominal
- g) Real
- h) Nominal
- i) Nominal
- j) Nominal

Q9.

GROUP A	GROUP B
Personal A/C is credited	When a person is a giver
Nominal A/C is debited	For expenses
Real A/C is debited	For what is received

Real A/C is credited	when something is going out
Nominal A/C is credited	When there is a gain
Personal A/C is debited	When a person is a receiver

Q10.

- a) Rent A/C
- b) Drawing A/C
- c) Capital A/C
- d) Sales A/C
- e) Sales A/C
- f) Personal A/C
- g) Personal A/C

Q11.

Machinery A/C	Real A/C
Conveyance A/C	Nominal A/C
Bank A/C	Personal A/C
Goods A/C	Real A/C
Building A/C	Real A/C