

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

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Roll No. ....

**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

- Q.5 Salary paid is a
- a) Personnel account    b) Real Account
  - c) Nominal Account    d) Liability account
- Q.6 The book reconciliation statement is a part of \_\_\_\_\_.
- a) Double Entry system
  - b) Not a part of double entry system
  - c) Bank statement
  - d) 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.

### SECTION-C

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

- Q.13 State the function of accounting.
- 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.