

## **SECTION-D**

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

**Q.23 Differentiate between journal & ledger.**

**Q.24 Define accounting & explain the main characteristics of accounting.**

**Q.25** Explain the types of subsidiary book and draw the format of sale book and purchases book with Imaginary figure.

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**3rd Sem / Branch : OMCA**

## **Subject : Book-Keeping & Accountancy**

Time : 3 Hrs.

M.M. : 60

## **SECTION-A**

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

**Q.1 Book keeping is mainly concerned with.**

- a) Designing for system of recording, Classifying and summarizing recording data
  - b) Recording financial data related to business operation
  - c) Interpreting data for internal & External users
  - d) All of the above

Q.2 Transactions are posted into ledger account from.

- a) Journal                  b) Vouchers  
c) Subsidiary Books      d) Both a & b

**Q.3 Purchase book is a part of.**

- a) Ledger
  - b) journal
  - c) Profit & Loss Account
  - d) Trading Account

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Q.4 A trial balance is a part of.

- a) An account
- b) Book of original Entry
- c) A summary of books
- d) All of them

Q.5 The cash book of debit balance is equivalent to?

- a) Credit balance as per pass book
- b) Overdraft as per cash book
- c) Overdraft as per pass book
- d) None of them

Q.6 If the account holder deposits the cash in the Bank then it is known as.

- |            |              |
|------------|--------------|
| a) Expense | b) Liability |
| c) Credit  | d) Debit     |

### SECTION-B

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

Q.7 Who prepares the book reconciliation statement

Account holder/Bank

Q.8 Cash account is a real account- True/False

Q.9 Error in principle do not affect the trial balance-

True/False

Q.10 Transaction when recorded in journal is known as - Entries/balance

Q.11 A person who owes money to the firm for sale of goods is a \_\_\_\_\_ Debtors/Creditors

Q.12 The balance of capital account is usually \_\_\_\_\_ Balance Credit/debit

### SECTION-C

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

Q.13 What is journal? Draw the format of journal.

Q.14 Explain the objective of book-keeping.

Q.15 What are the main objectives of accounting?

Q.16 Discuss the objectives of Trial balance.

Q.17 Write a short note on suspense account.

Q.18 What is error of principle ? Give two example.

Q.19 Draw the format of bank reconciliation statement.

Q.20 Explain the type of cash book.

Q.21 Differentiate between subsidiary book and accounts.

Q.22 Discuss in brief the classification of accounts.