

## 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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Roll No. ....

**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

- Q.4 A trial balance is a part of.
- An account
  - Book of original Entry
  - A summary of books
  - All of them
- Q.5 The cash book of debit balance is equivalent to ?
- Credit balance as per pass book
  - Overdraft as per cash book
  - Overdraft as per pass book
  - None of them
- Q.6 If the account holder deposits the cash in the Bank then it is known as.
- Expense
  - Liability
  - Credit
  - 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.