Q1.

1. dual
2. 2
3. Dual Entry
4. Debit and Credit
5. Arithmetical
6. 2 or more

Q2.

1. Goods and Prans accounts
2. Somnaths Accounts and Somnath accounts
3. Rent and Cash Accounts
4. Pramnath and Cash Accounts
5. Bank and Commission received accounts
6. Cash and Salary Accounts
7. Furniture and Deodas accounts
8. Machinery and Devanand Accounts
9. Cash and Sharmaji’s accounts
10. Cash and Ram’s accounts

Q3.

1. 2 accounts
2. Roshan Account
3. Cash Account

Q4.

1. Two-Equal
2. Debit
3. Real
4. Payments
5. Personal
6. Nominal
7. Real
8. Nominal
9. Nominal
10. 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.

1. Rent A/C
2. Drawing A/C
3. Capital A/C
4. Sales A/C
5. Sales A/C
6. Personal A/C
7. 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 |