

APRIL - 2019

Time : 1 Hour

Total Marks : 100

- N.B.** (i) Strictly avoid consulting to any other source during the examination.
 (ii) Figures in brackets in the right indicate full marks allotted in the question.
 (iii) Working notes should form part of your answers.
 (iv) All the questions are compulsory, although, there are internal options in case of questions 2 to 8.
 (v) Use of simple calculator is allowed.

Q.1 (a) : State whether the following statements are True or False (any 10) (10)

- For accounting Credit Purchase, Sundry Debtors Account is prepared.
- Gifts received debited are credited to Gift Payable Account.
- A statement of assets and liabilities as on a particular date with closing figure is called as Balance Sheet.
- Profit / Loss on consignment belongs to the consignee.
- Consignor is a person who consigns goods.
- Invoice price is always higher than cost.
- Under Stock and Debtors Method, Branch Debtors Account is maintained.
- Credit Sales are debited to Branch Debtors Account under Stock and Debtors Method.
- Loading on opening stock is credited to Branch Account under Debtors Method.
- Fire Insurance covers death of human beings due to fire.
- HBI covers insurance business in India.
- Memorandum Trading Account is prepared to ascertain the amount of net profit.

Q.2 (a) : Fill in the blanks choosing the correct alternatives (any 10) (10)

- Gift Payable debited are debited to _____ Account.
 (a) Gift Receivable (b) Gift Payable
 (c) Sundry Debtors (d) Sundry Creditors
- With the available information a trader wants to convert the incomplete records into complete records, it is known as _____.
 (a) Complete records method (b) Statement of affairs method
 (c) Conversion method (d) None of these
- If the rate of gross profit is 25% on sales and the total of goods sold is ₹ 10,000 the gross profit will be _____.
 (a) ₹ 2,500 (b) ₹ 3,000
 (c) ₹ 3,800 (d) None of these
- The relationship between Consignor and Consignee is that of _____.
 (a) Principal and Agent (b) Debtor and Creditor
 (c) Buyer and Seller (d) Owner and Servant
- If the consignee gets _____ he will incur loss.
 (a) Commission (b) Self Consign Commission
 (c) Discount (d) None of these
- Consignment account is a _____ Account.
 (a) Personal (b) Real
 (c) Nominal (d) None of these
- Goods sent by head office to the branch but not received by the branch are termed as _____.
 (a) Branch Account (b) Goods in transit
 (c) Neither (a) nor (b) (d) Both (a) and (b)
- Under _____ method, goods returned by Branch are credited to Branch Account.
 (a) Stock and Debtors (b) Debtors
 (c) Both (a) and (b) (d) None of these

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Discipline Specific Elective (DSE) Courses 'Accountancy and Financial Management - II' F.Y.B.Com.: Semester - II Dr. (CA) Pradeep D. Kamthekar, 2018-10-23 In Double Entry Book Keeping all the accounting transactions are first recorded in the primary and subsidiary books such as Journal Proper Purchase Register Book Purchase Return Register Book Sales Register Book Sales Return Register Book etc Then the respective entries passed in the above primary and subsidiary books are transferred posted to respective ledger accounts **Accountancy & Financial Management - I** Prof. (CA) Pradeep D. Kamthekar, 2024-07-11 rules practices and principles have evolved over a period of time These rules practices and principles in accountancy are called as Accounting Concepts These Accounting Concepts facilitate the comparison of financial statements showing profits and losses as well as position of assets and liabilities of the same organisation of different periods and of different organisations for the same period So these Accounting Concepts are termed as foundations of the book keeping system as a whole across the world **Question Papers ... at Examination for Admission** Cornell University, 1911 *Entrance Examination Question Papers* University of Malaya, 1956 **Education (Major)** Aijaz Ahmad Bhat, 2025-01-08 Solved Question Paper Series 2 Education Major UG NEP 3rd SEMESTER Session Dec Jan 2024 25 University of Kashmir This book is a comprehensive collection of solved question papers for the 3rd Semester of the Undergraduate UG Education Major course aligned with the National Education Policy NEP curriculum at the University of Kashmir It is specifically designed to assist students in preparing for their exams providing them with practical solutions and explanations for previous years questions The book includes detailed solutions for all the questions from the December January 2024 25 exam session offering students a clear understanding of important topics and helping them sharpen their problem solving skills Each question is solved with an in depth step by step approach making it easy for students to grasp complex concepts and apply them effectively in their exams Key features of this book Comprehensive Solutions Detailed answers to each question from the 3rd semester UG Education Major exams Topic wise Breakdown A structured presentation of answers based on the key subjects of the curriculum NEP aligned Content Solutions are aligned with the National Education Policy NEP framework ensuring that students are well prepared for the latest academic standards Exam focused Approach Solutions are crafted to help students excel in their exams by focusing on critical concepts and frequently asked questions Clear Explanations Easy to understand explanations ideal for revision and self study Whether you re a student preparing for the University of Kashmir s 3rd Semester Education exams or someone looking to enhance your understanding of the subject this book is an invaluable resource for mastering the core concepts and achieving success in your examinations Objectives Type Questions in Library and Information Science Aijaz Ahmad Bhat, 2014-04-23 The Book contains University Grants Commission UGC s National Eligibility Test NET previous years solved question papers of Paper I teaching and Research Aptitude Paper II you are required to use your own discretion while consulting the answers available over this

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