

CA - CPT – June 2014 Question Paper (Based on Memory)

1st Session

Marks: 100 Marks

Time: 2 hrs.

Part A – Fundamentals of Accounting

1. Which of the following is wrong?
 - a) All real and personal accounts are transferred to balance sheet
 - b) Nominal accounts are transferred to P & L account
 - c) Each account is opened separately in ledger
 - d) Rent is a personal account, outstanding rent is nominal account
2. In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called
 - a) Adjustment Entries
 - b) Rectification Entries
 - c) Transfer Entries
 - d) closing Entries
3. In a three column cash book the discount columns are
 - a) Totalled but not adjusted
 - b) Totalled and adjusted
 - c) Totalled but not balanced
 - d) None of the above
4. Cash Book O.D. Balance Rs. 2,000. It was found that cheques of Rs. 100, Rs. 150, Rs. 175 which are issued but not presented till the date and the cheque of Rs. 600 deposited but have not been cleared, then O.D. Balance as per pass book is :
 - a) Rs. 2150
 - b) Rs. 2175
 - c) Rs. 1475
 - d) Rs. 1925
5. Bank Balance O.D. as per pass book Rs. 26,500. Calculate balance as per cash book is
 - 1) Cheques deposited for Rs. 4700 but not collected
 - 2) Cheques issued for Rs. 11,000 but not presented
 - 3) Bill discounted and dishonoured Rs. 4000, and Bank paid noting charges Rs. 200
 - a) Rs.28600 O.D
 - b) Rs.16000 O.D
 - c) Rs.24000 O.D
 - d) Rs.28500 O.D
6. Agreement of Trial balance is not a ____ proof of accuracy
 - a) Submissive
 - b) Inclusive
 - c) Exhaustive
 - d) Conclusive
7. Capital- Rs. 2,00,000 Interest paid- Rs. 2310
Debtors- Rs. 15,200 Discount allowed- Rs. 820
Creditors- Rs.12,960 Discount received- Rs. 1030
Purchases- Rs. 92,670 Rent - Rs. 14,670
Sales- Rs. 1,16,850 Loan - Rs. 12,060
 Opening stock - Rs. 56,000
 Sales returns - Rs. 27,430
Debit Total of Trial Balance will be
 - a) Rs. 2,09,000
 - b) Rs. 2,09,100
 - c) Rs. 2,10,000
 - d) None
8. From the following information find the amount to be debited to P & L A/c for the period ending 31-03-2014. Provision for doubtful debts - Rs. 800 (on 01-04-2013)
Debtors on 31-03-2014 - Rs. 40,000
Bad debts - Rs. 2,000
Bad debts to be written off and provision for doubtful debts is to be created @ 5% on debtors
 - a) Rs. 3100
 - b) Rs. 4000
 - c) Rs. 3200
 - d) Rs. 3900
9. Opening Stock Rs.30,000,
Cost of goods available for sale Rs. 1,60,000,
Sales were Rs. 1,60,000.
Gross profit on sales is 30%
Calculate closing stock.
 - a) Nil
 - b) Rs. 48,000
 - c) Rs. 98,000
 - d) None of the above
10. By products are generally valued at ____ when the cost of by products is not directly traceable.
 - a) Cost of main products
 - b) N.R.V.
 - c) Cost of main product or N.R.V. which ever is lower
 - d) None of these
11. The purpose of Accommodation bill
 - a) To facilitate trade transmission
 - b) To finance the actual purchases & sales
 - c) When both parties are in need of funds
 - d) None of these

Question Paper Paper June 2014

Jianjun Gao



Question Paper Paper June 2014:

UGC NET English Literature [Code-30] Previous Year Question 2010 to 2021 Book with Answer DIWAKAR EDUCATION HUB ,2022-10-13 UGC NET English Literature Code 30 Last 10 year Question Paper With Answer Highlights of Book Covered all 10 year Questions Paper 2010 to 2021 Question with Answer Covered all 100 Questions of Each Year Covered Both Terms of Exam Question Paper Example June 2019 December 2022 etc [UGC NET JRF Management Previous Year Question Paper & Answer](#) Dheeraj Kumar Singh, 2005 June Paper II 4 7 2005 December Paper II 8 11 2006 June Paper II 12 15 2006 December Paper II 16 19 2007 June Paper II 20 23 2007 December Paper II 24 27 2008 June Paper II 28 31 2008 December Paper II 32 35 2009 June Paper II 36 39 2009 December Paper II 40 43 2010 June Paper II 44 47 2010 December Paper II 48 51 2011 June Paper II 52 56 2011 December Paper II 57 61 2012 June Paper II 62 67 2012 June Paper III 68 76 2012 December Paper II 77 82 2012 December Paper III 83 90 2013 June Paper II 91 97 2013 June Paper III 98 109 2013 September Paper II 110 118 2013 September Paper III 119 129 2013 December Paper II 130 136 2013 December Paper III 137 147 2014 June Paper II 148 155 2014 June Paper III 156 167 2014 December Paper II 168 174 2014 December Paper III 175 184 2015 June Paper II 185 190 2015 June Paper III 191 201 2015 December Paper II 202 210 2015 December Paper III 211 223 2016 July Paper II 224 233 2016 July Paper III 234 247 2016 September Paper II 248 256 2016 September Paper III 257 271 2017 January Paper II 272 279 2017 January Paper III 280 292 2017 November Paper II 293 300 2017 November Paper III 301 312 2018 July Paper II 313 327 2018 December Paper II 328 344 2019 June Paper II 345 356 2019 December Paper II 357 371 2020 October First shift 372 387 *UGC NET Women's Studies* Ved Prakash,2016-07-22 This is the second edition of the book The book has been written especially for UGC NET Exam which is conducted twice a year i e in June December Not a single book is available on Women s Studies especially for UGC NET Exam It is my endeavour to fill this gap The first section of this book deals with important facts related to the subject It contains all the information in tabular form for quick revision Thereafter 31 Sets of Question Papers Paper II Paper III asked in previous UGC NET Exam from 2004 to 2015 has been solved with detailed explanations If any NET aspirant studies these Question Answers carefully then I am sure that success is not far for such aspirants as often many questions from previous year exam are repeated or asked in a modified form each year Those students who are appearing in State Level Eligibility Test or Ph D Entrance Exam may also find this book equally useful for them **UGC NET Paper 1 - 32 Solved Papers (2019 to 2004) 2nd Edition** Disha Experts,2019-09-06 [\(Free Sample\) Disha 54 Year-wise NTA UGC NET/ JRF/ SET Paper 1 \(Compulsory\) Teaching & Research Aptitude Previous Year Solved Papers \(2025 - 2005\) 9th Edition | PYQs Question Bank | National Eligibility Test 2026](#) Disha Experts,2025-09-26 The updated 9th Edition of the book 54 Year wise NTA UGC NET JRF SET Paper 1 Compulsory Teaching Research Aptitude Previous Year Solved Papers 2025 2005 consists of Last 21 years authentic Solved Papers from 2025 Phase I to 2005 Phase II 2 sets of January 2025 2 sets of June 2025 2 sets of

September 2024 2 sets of June 2024 2 Sets of December 2023 2 set of June 2023 4 sets of March 2023 2 sets each of September 2022 Dec 2021 September 2020 June 2019 Ph I December 2019 Ph II papers 1 set each from 2005 2018 Ph I II have been included in this edition The book also provides Trend Analysis of Past Year Papers The solutions have been prepared after a thorough research The book contains 2800 questions of 10 Units as prescribed in the UGC syllabus The detailed solutions are provided immediately after each paper The book is fully useful for all SET Exams NTA UGC NET Paper 1 - 34 Solved Papers (2019 to 2004) 3rd Edition Disha Experts,2020-01-04 Engineering Physics (with Practicals) (GTU), 8th Edition G. Vijayakumari, Engineering Physics has been specifically designed and written to meet the requirements of the engineering students of GTU All the topics and sub topics are neatly arranged for the students A number of assignment problems along with questions and answers have also been provided MCQs for the bridge course have been designed in such a way that the students can recollect every concept that they have read and apply easily during the examination KEY FEATURES Detailed discussion of every topic from elementary to comprehensive level with several worked out examples A section on practicals Solved Question Papers Dec 2013 and June 2014 As per the syllabus for 2013 14 **UGC NET Paper 1 - 30 Solved Papers (2004 to 2018)** Rashmi Singh, Asim Khan,2019-03-12 30 Solved Papers of UGC NET Paper 1 Exam 2004 2018 consists of past years authentic solved papers from 2018 Phase II to 2004 Phase II The solutions have been prepared after a thorough research The book contains 1700 questions of 10 Units as prescribed in the UGC syllabus The detailed solutions are provided immediately after each paper The book is also useful for SET JRF Asst Professor *ACCA P5 Advanced Performance Management* BPP Learning Media,2015-04-30 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success ENGLISH YCT EXPERT TEAM,2019-05-03 NTA UGC NET JRF CHAPTER WISE SOLVED PAPERS WITH NOTES TEACHING AND RESEARCH APTITUDE YCT EXPERT TEAM, 2020 21 UGC NET JRF NTA TEACHING AND RESEARCH APTITUDE SOLVED PAPERS **Solved Papers** YCT Expert Team , 2023 24 NTA UGC NET JRF English Solved Papers English Solved Papers (2023-24 UGC NTA NET/SLET/JRF) YCT Expert Team , 2023 24 UGC NTA NET SLET JRF English Solved Papers **Al-shabaab And Boko Haram: Guerrilla Insurgency Or Strategic Terrorism?** John Maszka,2017-10-27 Boko Haram is now the deadliest terrorist organization operational in the world by virtue of the sheer number of people the group have killed Together with al Shabaab the two groups account for a substantial amount of carnage on the African continent Analyzed here are the ideologies of these two infamous organizations Utilizing information from breadcrumbs that they leave behind in videos media releases and various correspondence this book searches for clues within the historical and contemporary social context that explain their existence It explores the ideological roots the two organizations share and examines the goals and objectives of each group in order to calculate the nature of the threat posed

in the broader international realm It is argued that through applying strategic theory and specifically the concept of strategic terrorism it is possible to form a deeper understanding of two of the most dangerous militant organizations in operation today

The Tim Carmody Affair Rebecca Ananian-Welsh, Gabrielle Appleby, Andrew Lynch, 2016-09-01 When Tim Carmody was appointed Chief Justice of Queensland by Premier Campbell Newman in 2014 he had been Chief Magistrate for only nine months It proved to be the most controversial judicial appointment in Australia's history Carmody's elevation plunged the Supreme Court and the legal profession into a bitter conflict with the government and with Carmody himself How did he come to be appointed to such a significant position What can we learn from this saga about the fragile relationships between politics and the courts The Tim Carmody Affair places the full story of Carmody's damaging and divisive tenure in context and identifies key reforms that could prevent this kind of controversy in the future A spellbinding and alarming account of one of Australia's great judicial dramas that ruptured the legal profession and the courts The Newman Government's appointment of Tim Carmody as Queensland's Chief Justice is a story of patronage betrayal leaking and political folly Brilliant and revealing Richard Ackland

[Job interview questions and answers for hiring on Offshore Oil and Gas Rigs](#) Petrogav International, 2020-01-11 Petrogav International provides courses for participants that intend to work on offshore drilling and production platforms Training courses are taught by professionals from the oil and gas industry with current knowledge and years of field experience The participants will get all the necessary competencies to work on the offshore drilling platforms and on the offshore production platforms It is intended also for non drilling and non production personnel who work in drilling exploration and production industry This includes marine and logistics personnel accounting administrative and support staff environmental professionals etc This course provides a non technical overview of the phases operations and terminology used on offshore oil and gas platforms It is intended also for non production personnel who work in the offshore drilling exploration and production industry This includes marine and logistics personnel accounting administrative and support staff environmental professionals etc No prior experience or knowledge of drilling operations is required This course will provide participants a better understanding of the issues faced in all aspects of production operations with a particular focus on the unique aspects of offshore operations

PGT Commerce Chapter-wise Question Bank - Unit 6: Finance & Banking Dheeraj Kumar Singh,

A 'Macro-regional' Europe in the Making Stefan Gänzle, Kristine Kern, 2015-10-19 Macro regional strategies seek to improve the interplay of the EU with existing regimes and institutions and foster coherence of transnational policies Drawing on macro regional governance and Europeanization this edited volume provides an overview of processes of macro regionalization in Europe displaying evidence of their significant impact

The Scottish Independence Referendum Aileen McHarg, Tom Mullen, Alan Page, Neil Walker, 2016-06-30 The September 2014 Scottish independence referendum was an event of profound constitutional and political significance not only for Scotland but for the UK as a whole Although Scottish voters chose to remain in the UK the experience of the

referendum and the subsequent political reaction to the No vote that triggered significant reforms to the devolution settlement have fundamentally altered Scotland's position within the Union. The extraordinary success of the Scottish National Party at the 2015 General Election also indicates that the territorial dimension to UK constitutional politics is more prominent than ever, destabilising key assumptions about the location and exercise of constitutional authority within the UK. The political and constitutional implications of the referendum are still unfolding and it is by no means certain that the Union will survive. Providing a systematic and academic analysis of the referendum and its aftermath, this interdisciplinary edited collection brings together public lawyers, political scientists, economists and historians in an effort to look both backwards to and forwards from the referendum. The chapters evaluate the historical events leading up to the referendum, the referendum process and the key issues arising from the referendum debate. They also explore the implications of the referendum both for the future governance of Scotland and for the UK's territorial constitution, drawing on comparative experience in order to understand how the constitution may evolve and how the independence debate may play out in future.

Ireland and the Magdalene Laundries Claire McGettrick, Katherine O'Donnell, Maeve O'Rourke, James M. Smith, Mari Steed, 2021-08-12

Between 1922 and 1996 over 10 000 girls and women were imprisoned in Magdalene Laundries, including those considered promiscuous, a burden to their families or the state, those who had been sexually abused or raised in the care of the Church and State, and unmarried mothers. These girls and women were subjected to forced labour as well as psychological and physical maltreatment. Using the Irish State's own report into the Magdalene institutions as well as testimonies from survivors and independent witnesses, this book gives a detailed account of life behind the high walls of Ireland's Magdalene institutions. The book offers an overview of the social, cultural and political contexts of institutional survivor activism, the Irish State's response culminating in the McAleese Report, and the formation of the Justice for Magdalenes campaign, a volunteer-run survivor advocacy group. Ireland and the Magdalene Laundries documents the ongoing work carried out by the Justice for Magdalenes group in advancing public knowledge and research into Magdalene Laundries and how the Irish State continues to evade its responsibilities not just to survivors of the Magdalenes but also in providing a truthful account of what happened. Drawing from a variety of primary sources, this book reveals the fundamental flaws in the state's investigation and how the treatment of the burials, exhumation and cremation of former Magdalene women remains a deeply troubling issue today, emblematic of the system of torture and studious official neglect in which the Magdalene women lived their lives. The Authors are donating all royalties in the name of the women who were held in the Magdalenes to EPIC Empowering People in Care.

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 sol a communicable diseases
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