1st Session Marks: 100 Marks Time: 2 hrs.

Part A - Fundamentals of Accounting

- 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.
- In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called
 Adjustment Entries
 Rectification Entries

c) Transfer Entries d) closing Entries

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

Bank Balance O.D. as per pass book Rs. 26,500.
 Calculate balance as per cash book is

 Cheques deposited for Rs. 4700 but not collected

Cheques issued for Rs. 11,000 but not presented

 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

Agreement of Trial balance is not a ___ proof of accuracy

a) Submissivec) Exhaustive

b) Inclusive

d) Conclusive

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 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) Niil

b) Rs. 48,000

- c) Rs. 98,000
- d) None of the above
- By products are generally valued at ___ when the cost of by products is not directly traceable.

a) Cost of main products

b) N.R.W.

 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

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Question Paper Paper June 2014:

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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 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 The Scottish Independence Referendum Aileen McHarg, Tom Mullen, Alan Page, Neil Walker, 2016-06-30 The impact 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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