No. of Printed Pages: 20

**PCO-01** 

## Bachelor's Preparatory Programme (B.P.P.) (For Non 10+2)

**П4816** 

**Term-End Examination** June, 2018

PCO-01: PREPARATORY COURSE IN COMMERCE

Time: 2 hours Maximum Marks: 50

स्नातक प्रारंभिक कार्यक्रम (बी.पी.पी.) (बिना 10+2) सत्रांत परीक्षा जून, 2018

पी.सी.ओ.-01: वाणिज्य में प्रारंभिक पाठ्यक्रम

समय : 2 घण्टे

अधिकतम् अंक : 50

PCO-01

## General Instructions:

## Preparatory Course in Commerce (PCO-01) Questions 1 – 50

- (i) This is an objective type question paper. Options for the correct answer must be marked only in OMR sheet.
- (ii) All questions are compulsory.
- (iii) The question paper consists of **50** questions, each of which carries **one** mark.
- (iv) Each question has four alternatives, one of which is correct. Write the Sl. No. of your correct alternative/answer below the corresponding question number in the OMR sheet and then mark the rectangle for the same number in that column. If you find that none of the given alternatives is correct then write 0 and mark in column 0.
- (v) Do not waste time in reading the whole question paper. Go on solving questions one by one. You may come back to the left out questions, if you have time at the end.

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## वाणिज्य में प्रारंभिक पाठ्यक्रम (पी.सी.ओ.-01) प्रश्न 1-50

- यह एक वस्तुनिष्ठ प्रश्न-पत्र है। प्रश्नों के सही विकल्प केवल OMR शीट में लिखिए। (i)
- सभी प्रश्न अनिवार्य हैं। (ii)
- इस प्रश्न-पत्र में 50 प्रश्न हैं जिनमें प्रत्येक प्रश्न एक अंक का है। (iii)
- प्रत्येक प्रश्न के साथ चार विकल्प हैं, जिनमें से एक सही है। ओ.एम.आर. शीट में निर्देशानुसार (iv)सही विकल्प । उत्तर का क्रमांक संगत प्रश्न संख्या के नीचे लिखें और फिर उसी क्रमांक के आयत पर उसी कॉलम में चिह्न लगाएँ। अगर आप पाएँ कि कोई भी विकल्प सही नहीं है तो 0 लिखें और कॉलम 0 में चिह्न लगाएँ।
- पूरे प्रश्न-पत्र को पढ़ने में समय बर्बाद मत कीजिए। एक के बाद एक प्रश्न को करते जाइए। यदि बाद में समय रहे, तो बचे हुए प्रश्नों को दुबारा देखा जा सकता है।

	(4) Going concern concept	
2.	Loan account is a	
	(1) Nominal A/c	
	(2) Personal A/c	
	(3) Real A/c	
	(4) Real A/c as well as Nominal A/c	
3.	Debit balance of Suspense A/c will be shown on	
	(1) The debit side of Profit and Loss A/c	
	(2) The credit side of Profit and Loss A/c	
	(3) The debit side of Trading A/c	
	(4) The assets side of the Balance Sheet	
4.	₹ 5,000 paid as wages for erecting a machine should be d	ebited to
	(1) Machine A/c	
	(2) Wages A/c	
	(3) Cash A/c	
	(4) Repairs A/c	
<b>5.</b>	Business includes	
	(1) Industry and commerce	
	(2) Industry and aids to trade	
	(5) Trade and aids to trade	
	(4) Trade only	
6.	A person who owes some amount to a business is called a	/an
	(1) Debtor (2) Creditor	
	(3) Owner (4) Lender	
PCC	D-01 4	
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The concept according to which the business is treated as a unit apart from its owner

1.

is called

Matching concept

Business entity concept

Cost concept

(1)

(2)

(3)

1.	वह र	मंकल्पना जिसके अनुसार व्यवसाय को इसके मालिक से एक अलग इकाई माना जाता है, व	कहलाती है	10
	(1)	मिलान की संकल्पना		
	(2)	लागत की संकल्पना		
	(3)	व्यावसायिक एका की संकल्पना	(8)	
	(4)	चालू व्यवसाय की संकल्पना		
2.	ऋण	खाता है एक		
۵.	(1)	आय-व्यय खाता		
	(2)	व्यक्तिगत खाता		
	(3)			
	(4)			
	(4)	वास्तावक खाता एवं आय-व्यय खाता		
3.	निलं	बेत खाते (Suspense A/c) के डेबिट शेष को दिखाया जाएगा वर्गायालक के वृक्त किया	adai	
	(1)	लाभ-हानि खाते के डेबिट पक्ष में		
	(2)	लाभ-हानि खाते के क्रेडिट पक्ष में		
	(3)	व्यापार खाते के डेबिट पक्ष में		
	(4)	तुलन पत्र (बैलेंस शीट) के परिसंपत्तियाँ पक्ष में		
4.	एक :	मशीन की स्थापना के लिए मज़दूरी के दिए गए ₹ 5,000 की राशि डेबिट की जानी चाहिए		
	(1)	मशीन खाते को 000.0 % deaD and beauthing aboot		
	(2)	मज़द्री खाते को		
	(3)	रोकड़ खाते को		
	(4)	मरम्मत खाते को		
		for every transaction ontered in the journal		
5.		साय में शामिल हैं		
	(1)	उद्योग एवं वाणिज्य		
	(2)	그리아 그리얼 강을 내려왔다. 그는 그리아 아이는 아이를 가장 살았다면 하는 사람들이 가장 하는 것이 없다면 하는데		
	(3)	व्यापार तथा व्यापार में सहायक कार्यकलाप		
	(4)	केवल व्यापार		
6.	वह व	त्यक्ति जिसने व्यवसाय को अभी कुछ राशि देनी है, कहलाता है		
	(1)	देनदार (2) लेनदार		
	(3)	स्वामी (Owner) (4) ऋणदाता		
PCC		5		
		그 경찰과 생활하는 이 이 없는 건강에 있었다. 이 그는 그를 다시 되었다.		

	(1)	Cash will decrease
	(2)	Cash will increase
	(3)	Capital will decrease and cash will also decrease
	(4)	Only capital will decrease
8.	Whi	ch of the following is a Nominal Account?
	(1)	Stock A/c
	(2)	Creditor's A/c
	(3)	Drawings A/c
	(4)	Commission A/c
9.	The	final step of accounting cycle is
	(1)	Journal (2) Ledger
	(3)	Trial Balance Sheet (4) Balance Sheet
10.	Whi	ch of the following transactions leads to contra entry in the Cash Book?
	(1)	Paid rent ₹ 5,000
	(2)	Interest received from Ram ₹ 700
	(3)	Goods purchased for Cash ₹ 9,000
	(4)	Withdrawal of ₹ 20,000 from Bank
11.	Nar	ration must be written
	(1)	for every transaction entered in the journal
	(2)	when goods are purchased for cash
	(3)	when goods are sold for cash
	(4)	at the time of preparing a Balance Sheet
12.	Exp	enses incurred during the regular course of business are called
	(1)	Capital expenditure
	(2)	Revenue expenditure
	(3)	Deferred capital expenditure
	(4)	Deferred revenue expenditure
PCC	0-01	6

What will be the effect of salaries paid on accounting equation?

7.	भुगता	न किए गए वेतन का लेखा समीकरण (accounting equation) पर क्या प्रभाव होगा ?					
	(1)	(1) रोकड़ में कमी होगी					
	(2)	2) रोकड़ में वृद्धि होगी					
	(3)	पूँजी में कमी होगी तथा रोकड़ में भी कमी होगी					
	(4)	केवल पूँजी में कमी होगी					
8.	निम्ना	लेखित में से कौन-सा खाता एक आय-व्यय खाता (Nominal Account) है ?					
	(1)	स्टॉक खाता					
	(2)	लेनदार का खाता					
	(3)	आहरण खाता					
	(4)	कमीशन खाता					
9.	लेखा						
<b>3.</b>	(1)						
	(3)	तलपट (Trial Balance) (4) तुलन पत्र (Balance Sheet)					
	(0)	(4) g(1) 44 (Dalance Sheet)					
10.	निम्नी	लेखित में से किस लेनदेन के लिए रोकड़ बही में प्रति प्रविष्टि (contra entry) करनी होगी ?					
	(1)	₹ 5,000 किराया दिया					
	(2)	राम से ₹ 700 ब्याज के प्राप्त हुए					
	(3)	₹ 9,000 का नक़द माल खरीदा					
	(4)	बैंक से ₹ 20,000 आहरित किए					
11.	व्याख	या (Narration) लिखना आवश्यक है					
	(1)	जर्नल में की गई प्रत्येक प्रविष्टि के लेनदेन के लिए					
	(2)	जब माल का नक़द क्रय किया गया हो					
	(3)	जब माल का नक़द विक्रय किया गया हो					
	(4)	तुलन पत्र (बैलेंस शीट) बनाते समय					
12.	<del>1)1)</del> 1	नमस्त व्यय जो व्यापार के नित्य प्रति प्रबंध व संचालन के लिए किए जाते हैं, कहलाते हैं					
12.	(1)						
	(2)						
	(3)						
	(4)						
Door							
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		그 그림 아내리를 가게 하는 일을 내려가 가끔하게 하게 하는 사람들이 하는 그들은 외교를 먹는 사람은					

	(1)	Gain	(2)	Revenue
	(3)	Loss	(4)	Profit
14.	Post	ing into accounts is done in the		
	(1)	Journal		
	(2)	Trial Balance		
	(3)	Ledger		
	(4)	Balance Sheet		
<b>15.</b>	A co	py of customer's account given by bar	ık is o	ealled
	(1)	Cheque Book		
	(2)	Cash Book		
	(3)	Pass Book		
	(4)	Purchases Book		
16.	A sy	stem of advancing a fixed amount to	the ca	shier periodically is called
	(1)	Single Entry System		
	(2)	Imprest System	(4)	
	(3)	Double Entry System		
	(4)	Money Lending System		
17.	Banl	k overdraft is a		
	(1)	Current Liability		
	(2)	Current Asset		
	(3)	Fixed Asset		
	(4)	Fixed Liability		
18.	Cost	of Goods Sold is		
	(1)	Opening Stock + Gross Profit		
	(2)	Opening Stock – Gross Profit		
	(3)	Closing Stock + Gross Profit		
	(4)	Opening Stock + Purchases + Direct	Expe	nses – Closing Stock
PCO	-01	8		

13. Amount realized on account of goods sold is called

14.	खात	ों में की जाने वाली खतौनी होती है	Reventu Ins.
	(1)	जर्नल में	Total exemus expenditors
	(2)	तलपट (Trial Balance) में	We constituted the of preparing a dia
	(3)	खाता बही में	1) I whenever show that and position
	(4)	ਰਕਰ ਪਰ (ਫ਼ੈਕੇਂਸ਼ ਅਹਿ) ਸੇਂ	is to the Property of the control of the
1.5	3.		
15.		द्वारा दी जाने वाली ग्राहक के खाते की प्रतिलिपि	he ledge I led Tuelle mand of the
	(1)	41.31	
	(2)	रोकड़ बही	
		पास बुक	V. Remnis Inwords Journal
	(4)	क्रय बही	Advised Antonial
16.	रोर्का	ड़िए (Cashier) को आवधिक रूप से दी जाने वाल	नी नियत राशि की अग्रिम प्रणाली कहलाती है
	(1)	एकल प्रविष्टि प्रणाली	(a) Cash Floric
	(2)	अग्रदाय (इम्प्रेस्ट) पद्धति	Interest on Charles is shown on the
	(3)	दोहरी प्रविष्टि प्रणाली	There's diving the st Manblactoring Africa
	(4)	धन उधार देने की प्रणाली	Don Same and Land Action of the Control of the Cont
15	<del>3.</del> -	2)	
17.			
			dir men immi i British i Bosti
	(2)		A chorne juyathe at the counter of th
	(3)	स्थायी परिसंपत्ति	1 Stredge CHeque
	(4)	स्थायी देयता	word Talkade at
18.	बेचे य	गए माल की लागत है	
	(1)	प्रारम्भिक स्टॉक + सकल लाभ	ante aven un nom manavadas 10 an s
	(2)	प्रारम्भिक स्टॉक – सकल लाभ	Converse of the state of the st
	(3)	अंतिम स्टॉक + सकल लाभ	The state of the s
	(4)	प्रारम्भिक स्टॉक + क्रय + प्रत्यक्ष व्यय – अंतिम	। स्टॉक
PCC	-01	9	
		04	

13. बेचे गए माल की प्राप्त हुई राशि कहलाती है

(1) अभिलाभ (Gain) (2) आय (Revenue)

(4) **লা**भ

(3) हानि

	(1)	Capital expenditure
	(2)	Revenue expenditure
	(3)	Revenue loss
	(4)	Deferred revenue expenditure
20.	The	main objective of preparing a Balance Sheet is
	(1)	To know about financial position of the business
	(2)	To know about Gross Profit of the business
	(3)	To know about Net Profit of the business
	(4)	To know about Total Capital of the business
21.	Sale	s Return Journal is also called
	(1)	Returns Inwards Journal
	(2)	Invoice Book
	(3)	Returns Outwards Journal
	(4)	Cash Book
22.	Inte	rest on Capital is shown on the
	(1)	Debit side of Manufacturing A/c
	(2)	Debit side of Trading A/c
	(3)	Debit side of Profit and Loss A/c
	(4)	Debit side of Profit and Loss Appropriation A/c
23.	A ch	neque payable at the counter of the bank without identification is called
	(1)	Order Cheque (2) Crossed Cheque
	(3)	Specific Cheque (4) Bearer Cheque
24.	Sale	e of typewriter used in office should be credited to
	(1)	Cash A/c
	(2)	Bank A/c
	(3)	Typewriter A/c
	(4)	Sales A/c
PCC	D-01	10

19. Depreciation on fixed assets is a

	(4)	आस्थगित आयगत व्यय	Ed. Sales is count in
20.	बैलेंस	न शीट बनाने का मुख्य उद्देश्य है	1 Cost of goods and + Grass pro
		व्यवसाय की वित्तीय स्थिति की जानकारी प्राप्त कर	Fig. Cost of goods and - Cross p.
	(2)	व्यवसाय के सकल लाभ की जानकारी प्राप्त करना	
	(3)	व्यवसाय के निवल लाभ की जानकारी प्राप्त करना	
	(4)	व्यवसाय की कुल पूँजी की जानकारी प्राप्त करना	27. Discount respirat named has
21.	विक्र	य वापसी जर्नल को यह भी कहा जा सकता है	
	(1)	आगत वापसी जर्नल	
	(2)	बीजक बही	No balance
	(3)	निर्गत वापसी जर्नल	avelood to like to
	(4)	रोकड़ बही	
		그리 하겠다. 내용하는 사람이 없는 그	28. Gress Profit is equal to
22.	पूँजी	पर ब्याज को दिखाया जाता है	1). Opening mock - Purchases
	(1)	विनिर्माण खाते के डेबिट पक्ष में	2) Net salos - Cost of goods sold
	(2)	व्यापार खाते के डेबिट पक्ष में	
	(3)	लाभ-हानि खाते के डेबिट पक्ष में	
	(4)	लाभ-हानि विनियोजन खाते के डेबिट पक्ष में	29. Prade diagonatos guren formataires
23.	बिना	शिनाख़्त के बैंक के काउंटर पर देय चैक कहलाता है	Lush purchases
	(1)	आदेश (Order) चैक (2)	रेखित चैक
	(3)	विशिष्ट चैक	धारक (Bearer) चैक
24.	कार्या	लिय में उपयोग होने वाले टाइपराइटर के विक्रय की रा	शि क्रेडिट की जानी चाहिए
	(1)	रोकड़ खाते को	Three places only
	(2)	बैंक खाते को	
	(3)	टाइपराइटर खाते को	Fording rodup
	(4)	विक्रय खाते को	3) Beyanda expenditure
PCO	-01	.11	

19. स्थायी परिसंपत्तियों पर मूल्यहास है एक

(1) पूँजीगत व्यय

(2)

(3)

आयगत व्यय

आयगत हानि

(1) ₹ 5,500 (2) ₹ 5,000 (3) ₹ 4,500 (4) ₹ 500  26. Sales is equal to (1) Cost of goods sold + Gross profit (2) Cost of goods sold - Gross profit (3) Closing stock + Gross profit (4) Closing stock ÷ Gross profit (5) A credit balance (6) A credit balance (7) A credit balance (8) No balance (9) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases (5) The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	25.	Rent paid to landlord ₹ 500 was credited to Rent A/c with ₹ 5,000. In the rectifying entry, Rent A/c will be debited with							
26. Sales is equal to  (1) Cost of goods sold + Gross profit  (2) Cost of goods sold - Gross profit  (3) Closing stock + Gross profit  (4) Closing stock ÷ Gross profit  27. Discount received account has  (1) A debit balance  (2) A credit balance  (3) No balance  (4) All of the above  28. Gross Profit is equal to  (1) Opening stock + Purchases  (2) Net sales - Cost of goods sold  (3) Opening stock - Purchases  (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on  (1) Cash purchases  (3) Credit sales  (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at  (1) One place only  (2) Two places only  (3) Three places only  (4) Four places only  31. Donation received for a 'specific purpose' is a  (1) Revenue receipt  (2) Capital expenditure  (3) Revenue expenditure  (4) Capital receipt		(1)	₹ 5,500	(2)	₹ 5,000				
(1) Cost of goods sold + Gross profit (2) Cost of goods sold - Gross profit (3) Closing stock + Gross profit (4) Closing stock ÷ Gross profit  27. Discount received account has (1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (3) Credit sales (4) Large scale purchases 30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only 31. Donation received for a 'specific purpose' is a (1) Revenue expenditure (2) Capital expenditure		(3)	₹ 4,500	(4)	₹ 500				
(2) Cost of goods sold – Gross profit (3) Closing stock + Gross profit (4) Closing stock ÷ Gross profit  27. Discount received account has (1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	26.	Sale	es is equal to						
(3) Closing stock + Gross profit (4) Closing stock ÷ Gross profit  27. Discount received account has (1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(1)	Cost of goods sold + Gross profit						
(4) Closing stock ÷ Gross profit  27. Discount received account has  (1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases 30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only 31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(2)	$Cost\ of\ goods\ sold-Gross\ profit$						
27. Discount received account has  (1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases 30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(3)	Closing stock + Gross profit						
(1) A debit balance (2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases 30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(4)	Closing stock ÷ Gross profit						
(2) A credit balance (3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	27.	Disc	count received account has						
(3) No balance (4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(1)	A debit balance						
(4) All of the above  28. Gross Profit is equal to (1) Opening stock + Purchases (2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(2)	A credit balance						
28. Gross Profit is equal to  (1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(3)	No balance						
(1) Opening stock + Purchases (2) Net sales - Cost of goods sold (3) Opening stock - Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(4)	All of the above						
(2) Net sales – Cost of goods sold (3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	28.	Gro	ss Profit is equal to						
(3) Opening stock – Purchases (4) Net sales + Cost of goods sold  29. Trade discount is given to customers on (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(1)	Opening stock + Purchases						
(4) Net sales + Cost of goods sold  29. Trade discount is given to customers on  (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(2)	Net sales – Cost of goods sold						
29. Trade discount is given to customers on  (1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(3)	Opening stock – Purchases						
(1) Cash purchases (2) Credit purchases (3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(4)	Net sales + Cost of goods sold						
(3) Credit sales (4) Large scale purchases  30. The item given as adjustments will be shown in final accounts at (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	29.	Tra	de discount is given to customers on						
30. The item given as adjustments will be shown in final accounts at  (1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a  (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(1)	Cash purchases	(2)	Credit purchases				
(1) One place only (2) Two places only (3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt		(3)	Credit sales	(4)	Large scale purchases				
(3) Three places only (4) Four places only  31. Donation received for a 'specific purpose' is a (1) Revenue receipt (2) Capital expenditure (3) Revenue expenditure (4) Capital receipt	30.	The	item given as adjustments will be sh	own i	n final accounts at				
31. Donation received for a 'specific purpose' is a  (1) Revenue receipt (2) Capital expenditure  (3) Revenue expenditure (4) Capital receipt		(1)	One place only	(2)	Two places only				
<ol> <li>Revenue receipt</li> <li>Capital expenditure</li> <li>Revenue expenditure</li> <li>Capital receipt</li> </ol>		(3)	Three places only	(4)	Four places only				
(3) Revenue expenditure (4) Capital receipt	31.	Don	nation received for a 'specific purpose'	is a					
		(1)	Revenue receipt	(2)	Capital expenditure				
PCO-01 12		(3)	Revenue expenditure	(4)	Capital receipt				
	PCC	)-01	1:	2					

	(1)	₹ 5,500 से	(2)	₹ 5,000 से
	(3)	₹ 4,500 से	(4)	₹ 500 से
3.	विक्रय	। बराबर है		ler Pusika a raaagibie aaset.
	(1)	बेचे गए माल की लागत + सकल लाभ		
	(2)	बेचे गए माल की लागत – सकल लाभ		And the second of the second
	(3)	अंतिम स्टॉक + सकल लाभ		3,61,000
	(4)	अंतिम स्टॉक ÷ सकल लाभ		
7.	प्राप्त	हुई कटौती खाते का शेष होता है		r, source recoverable but and F A.
	(1)	डेबिट शेष		Notabled a fee Mc
	(2)	क्रेडिट शेष		
	(3)	कोई शेष नहीं		Profit and Lock superty sation
	(4)	उपर्युक्त सभी		D. Profitante es Ale
8.	सकल	न लाभ बराबर है		
	(1)	आरम्भिक स्टॉक + क्रय		S which type of the near tent is not show
	(2)	निवल विक्रय – बेचे गए माल की लागत		31111/39137411-2007
	(3)	आरम्भिक स्टॉक – क्रय		
	(4)	निवल विक्रय + बेचे गए माल की लागत		isingone only of all loguest to good b
9.	ग्राहव	तों को व्यापारिक छूट दी जाती है		
	(1)	नक़द क्रय पर	(2)	उधार क्रय पर
	(3)	उधार विक्रय पर	(4)	बड़े पैमाने के क्रय पर
0	777172	योजनों में दी गई मद अंतिम लेखों में दिखाई ज	गमी	Meinagement Accomming
0.	(1)	केवल एक जगह (स्थान) पर	(2)	केवल दो जगहों पर
	(3)	केवल तीन जगहों पर	(4)	केवल चार जगहों पर
				O C 3
1.	एक	'विशिष्ट उद्देश्य' के लिए प्राप्त हुई दान (dona		
	(1)		(2)	
	(3)	आयगत व्यय	(4)	पूँजीगत प्राप्ति

32.	Wh	arch of the following statements is co	orrect?	
	(1)	Loan account is a Personal A/c.		
	(2)	Drawings A/c is a Real A/c.		
	(3)	Capital A/c is a Nominal A/c.		
	(4)	Patents is a tangible asset.		
33.	Δλ	ousiness has liabilities of # 5.000	200	1
00.		ald be	oo and	d owner's equity ₹ 2,00,000. Its assets
	(1)	₹ 3,00,000	(2)	₹ 7,00,000
	(3)	₹ 5,00,000	(4)	₹ 2,00,000
34.	Sell	ling and distribution expenses are t	ransfer	red to
	(1)	Manufacturing A/c		
	(2)	Capital A/c		
	(3)	Profit and Loss Appropriation A/c		
	(4)	Profit and Loss A/c		
35.	Whi	ich type of discount is <i>not</i> shown in	the boo	oks of account ?
	(1)	Cash discount	(2)	Rebate
	(3)	Trade discount	(4)	Discount on bills receivables
36.	Amo	ount brought in by the proprietor in	to the b	ousiness should be credited to
	(1)	Cash A/c	(2)	Drawings A/c
	(3)	Capital A/c	(4)	Bank A/c
37.	Whi	ch branch of accounting is concerne	ed with	measurement and control of costs?
	(1)	Management Accounting		
	(2)	Corporate Accounting		
	(3)	Financial Accounting		
	(4)	Cost Accounting		
38.	Good	dwill is a/an	3	
	(1)	Wasting asset	(2)	Intangible asset
	(3)	Tangible asset	(4)	Fictitious asset
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	(1)	ऋण खाता एक व्यक्तिगत खाता है।		
	(2)	आहरण खाता एक वास्तविक खाता है।		
	(3)	पूँजी खाता एक आय-व्यय खाता है ।		
	(4)	पेटेंट एक मूर्त परिसंपत्ति है।		10. Etc. Brahade falls congress solution
33.		व्यवसाय की देयताएँ ₹ 5,00,000 हैं तथा स्व ाशि होगी	ामी र्क	ो ईक्विटी ₹ 2,00,000 है । इसकी परिसंपत्तियों
	(1)	₹ 3,00,000	(2)	₹ 7,00,000
	(3)	AND WELL AND SHOULD BE SHO	(4)	₹ 2,00,000
34.	विक्र	य एवं वितरण व्यय हस्तांतरित किए जाते हैं		
	(1)	विनिर्माण खाते में अञ्चलकार है		
	(2)	पूँजी खाते में		
3 3	(3)	लाभ-हानि विनियोजन खाते में		
	(4)	लाभ-हानि खाते में		rely in both mount manifolds for the
35.	निम्न	लिखित में से किस कटौती को लेखा बहियों में	नहीं	दिखाया जाता ?
	(1)	रोकड़ कटौती को	(2)	घटौती (Rebate) को
	(3)	व्यापारिक कटौती को	(4)	प्राप्य बिलों पर दी जाने वाली कटौती को
36.	मालि	क द्वारा व्यवसाय में लाई गई राशि को क्रेडिट	किया	जाना चाहिए
	(1)	रोकड़ खाते में	(2)	आहरण खाते में
	(3)	पूँजी खाते में	(4)	बैंक खाते में
37.	लेखां	किन की कौन-सी शाखा लागतों की माप एवं उ	नके नि	नेयंत्रण से संबंधित है ?
	(1)	प्रबंध लेखाकरण		Remain Data (Territ Depart Bullin 2) (A Constitution of the Part o
	(2)	कंपनी लेखाकरण		
	(3)	वित्तीय लेखाकरण		and the second of the second o
	(4)	लागत लेखाकरण		The state of the s
38.	ख्या	ते (Goodwill) है एक		signate in the adjoint difference and
	(1)	क्षयी परिसंपत्ति	(2)	अमूर्त परिसंपत्ति
	(3)	मूर्त परिसंपत्ति	(4)	नाममात्र की (कल्पित) परिसंपत्ति
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32. निम्नलिखित में से कौन-सा कथन सही है ?

39.	Led	ger Folio is the column included in		
	(1)	Journal (2) Sales Book		
	(3)	Cash Book (4) All of the above		
40.	Whi	ich of the following is called a book of prime entry?		
	(1)	Journal		
	(2)	Purchases Book		
	(3)	Sales Book		
	(4)	Purchases Returns Book		
	e a			
41.	Whi	ich of the following accounts will increase by credit entry?		
	(1)	Building A/c (2) Purchases A/c		
	(3)	Sales A/c (4) Sales Returns A/c		
<b>42.</b>	Who	on an agget is recorded at its price extraller said it is related to		
± Æi•	When an asset is recorded at its price actually paid, it is related to			
	(1)	Going concern concept		
	(2)	Dual aspect concept		
	(3)	Matching concept		
	(4)	Cost concept		
43.	Sinc	gle Entry System of book-keeping is a system of		
10.	(1)	Incomplete records		
	(2)	Reliable records		
	(3)	Providing true financial position		
	(4)	Helping in locating errors		
14.	Dep	reciation primarily arises from		
	(1)	Physical wear and tear		
	(2)	Fall in the value of money		
	(3)	Fall in prices		
	(4)	Fall in market value of an asset		
	(1)	I all the matrice value of all about		

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39.	लेजर	पन्ना (L.F.) एक कॉलम है जो दिया (शामिल	) होता	45. Let Lash Book is used for free \$		
2	(1)	जर्नल में	(2)	विक्रय बही में किया के किया किया है।		
	(3)	रोकड़ बही में	(4)	उपर्युक्त सभी में		
40.	निम्न	लिखित में से किसे प्राथमिक प्रविष्टि की बही	(book	of prime entry) कहा जाता है ?		
	(1)	रोज़नामचा (Journal)				
	(2)	୨୦୯ ବର				
	(3)	विक्रय बही				
	(4)	क्रय वापसी बही		高電視機 美		
41.	L. निम्नलिखित में से कौन-से खाते में क्रेडिट प्रविष्टि से वृद्धि होगी ?					
	(1)	भवन खाता	(2)	क्रय खाता		
	(3)	विक्रय खाता	(4)	विक्रय वापसी खाता		
42.	. जब एक परिसंपत्ति को उसके लिए दी गई वास्तविक क़ीमत पर रिकॉर्ड किया जाता है, तो इसका आधार कहलाता है					
	(1)	चालू व्यवसाय की संकल्पना				
	(2)	द्विपक्षीय संकल्पना				
	(3)	मिलान की संकल्पना		After I yest		
	(4)	लागत की संकल्पना		erson & rests		
43.	बही	खाते की इकहरी लेखा प्रणाली एक प्रणाली है				
	(1)	अपूर्ण रिकॉर्डों की		i the profit is - of sele, then it is		
	(2)	विश्वसनीय रिकॉर्डों की				
	(3)	सही वित्तीय स्थिति प्रदान करने की				
	(4)	त्रुटियाँ ज्ञात करने में सहायता प्रदान करने की	1 0			
44.	मूल्या	हास मुख्यत: उत्पन्न होता है				
	(1)	भौतिक टूट-फूट से		hft. Courofealents & B0.000, Netherles		
	(2)	मुद्रा के मूल्य में कमी होने से				
	(3)	क़ीमतों में कमी होने से				
	(4)	परिसंपत्ति के बाज़ार मूल्य में कमी होने से				
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<b>45.</b>	Pett	y Cash Book is used for recording					
	(1)	Purchases of goods					
	(2)	Purchases of current assets					
	(3)	Small expenses like postage, station	ery, e	etc.			
	(4)	Payment of long-term liabilities					
46.		nanager gets 10% commission on Nore charging the commission the profi					on.
	(1)	₹ 5,000	(2)	₹ 5,500			
	(3)	₹ 5,575	(4)	₹ 6,000			
47.	Amo	ount realized from sale of scrap is adj	usted	in			
	(1)	Cost of goods sold					
	(2)	Cost of goods produced					
	(3)	Trading A/c					
	(4)	Profit and Loss A/c					
48.	Cur	rent liabilities are payable					
	(1)	After 2 years					
	(2)	After 1 year					
	(3)	After 5 years			11 75 7		
	(4)	Within 1 year					
49.	If th	e profit is $\frac{1}{4}$ of sale, then it is					
	(1)	$\frac{1}{2}$ of the cost price	(2)	$\frac{1}{5}$ of the co	est price		
	(3)	$\frac{1}{3}$ of the cost price	(4)	$\frac{1}{4}$ of the co	ost price		
<b>50.</b>	Cost	of sales is ₹ 90,000, Net sales ₹ 2,0	0,000	and Closing	g stock ₹ 20,000. T	he Gr	oss
	Prof	it would be					
	(1)	₹ 2,90,000	(2)	₹ 1,80,000			
	(3)	₹ 1,10,000	(4)	₹ 1,30,000	50 mg/m		
PCO	0-01	18	3				

45.	. खुदरा राकड़ बहा उपयोग का जाता ह रिकांड करन व	क ।लए			
	(1) माल के क्रय को				
	(2) चालू परिसंपत्तियों के क्रय को				
	(3) डाक-व्यय, स्टेशनरी, आदि जैसे छोटे व्ययों के	को			
	(4) दीर्घकालीन देयताओं के भुगतान को				
		2 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
46.		के निवल लाभ पर 10% कमीशन मिलता है । कमीशन			
	चार्ज किए जाने से पूर्व का लाभ ₹ 55,000 था। व				
		(2) ₹ 5,500			
	(3) ₹ 5,575	(4) ₹ 6,000			
47.	. रद्दी (Scrap) के विक्रय पर प्राप्त राशि समायोजित की	की जाती है			
	(1) बेचे गए माल की लागत में				
	(2) उत्पादित माल की लागत में	사람이 생각하게 생각하셨다. 이 교			
	(3) व्यापार खाते में				
	(4) लाभ-हानि खाते में				
	2 2 2 3				
48.					
	(1) 2 वर्ष के बाद	김 사이 없었다. 그와 시간에 하라면 가르셨다. 요			
	(2) 1 वर्ष के बाद	강하다 그 등 하는 일도 그리고, 그는 전투 함께 현재하는 (#일 그리는 ) 현재 그 그는 그는 그리는 하는 것이 하는 것으로 보는 것을 모르는 것이다.			
	(3) 5 वर्ष के बाद				
	(4) 1 वर्ष के भीतर	링크 그림 사람들은 시간 사람이 없는 것이 없다.			
49.	. यदि लाभ विक्रय का $\frac{1}{4}$ है, तो यह होगा				
	4				
	(1) लागत क़ीमत का $\frac{1}{2}$	(2) लागत क़ीमत का $\frac{1}{5}$			
	$(3)$ लागत कीमत का $rac{1}{3}$	$(4)$ लागत क़ीमत का $rac{1}{4}$			
50.	विकय की लागत ₹ 90,000 है। निवल विकय ₹	2,00,000 है तथा अंतिम स्टॉक की राशि ₹ 20,000			
00.	है। सकल लाभ (G.P.) की राशि होगी	2,00,000 ( 1,11 1,11 1,11 1,11 1,11 1,11			
		(2) ₹ 1,80,000			
	$(3) \in 1,10,000$	(4) ₹ 1,30,000			
PCC	CO-01 19	9			