

**First Semester 5 Year B.Com. LL.B. Examination,
March/April 2021
FINANCIAL ACCOUNTING**

Duration : 3 Hours

Max. Marks : 80

- Instructions :**
1. Answer any five Questions from group (a) each question carries 10 marks.
 2. Answer any five Questions from group (b) each question carries 06 marks.
 3. Answers should be written in English completely.

- Q. No. 1. a) Define accounting. Explain the objectives and functions of Accounting. Marks : 10
- Q. No. 1. b) Describe briefly three kinds of accounts with examples and explain the golden rules of debit and credit of these accounts. Marks : 6
- Q. No. 2. a) What is Accounting concept ? Explain the major accounting concepts in detail. Marks : 10
- Q. No. 2. b) Group the following accounts in personal, real and nominal account.
- | | |
|--------------------|----------------|
| i) Creditor | ii) Building |
| iii) Advertisement | iv) Salary |
| v) Capital | vi) Machinery |
| vii) Furniture | viii) Wages |
| ix) Copyright | x) Goodwill |
| xi) Patent | xii) Bank loan |
- Marks : 6
- Q. No. 3. a) Record the following transactions in Three Column Cash Book. Marks : 10
- | | |
|--------------|--|
| 2018 April 1 | Started business of ₹ 27,000 |
| 4 | Deposited ₹ 5,000 into Bank |
| 6 | Paid to Mr. Vinod ₹ 1,800 and discount allowed by him ₹ 200 |
| 8 | Received cash from Sai ₹ 3,600 and allowed him discount of ₹ 400 |
| 10 | Paid electricity bill ₹ 1,000 |
| 15 | Withdraw from bank for personal use ₹ 500 |
| 18 | Cash purchase ₹ 4,500 |

P.T.O.

Jan15 Questions Paper Of Accounting

Lingsheng Yao



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Table of Contents Jan15 Questions Paper Of Accounting

1. Understanding the eBook Jan15 Questions Paper Of Accounting
 - The Rise of Digital Reading Jan15 Questions Paper Of Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Jan15 Questions Paper Of Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Jan15 Questions Paper Of Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Jan15 Questions Paper Of Accounting

- Personalized Recommendations
 - Jan15 Questions Paper Of Accounting User Reviews and Ratings
 - Jan15 Questions Paper Of Accounting and Bestseller Lists
5. Accessing Jan15 Questions Paper Of Accounting Free and Paid eBooks
- Jan15 Questions Paper Of Accounting Public Domain eBooks
 - Jan15 Questions Paper Of Accounting eBook Subscription Services
 - Jan15 Questions Paper Of Accounting Budget-Friendly Options
6. Navigating Jan15 Questions Paper Of Accounting eBook Formats
- ePub, PDF, MOBI, and More
 - Jan15 Questions Paper Of Accounting Compatibility with Devices
 - Jan15 Questions Paper Of Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Jan15 Questions Paper Of Accounting
 - Highlighting and Note-Taking Jan15 Questions Paper Of Accounting
 - Interactive Elements Jan15 Questions Paper Of Accounting
8. Staying Engaged with Jan15 Questions Paper Of Accounting
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Jan15 Questions Paper Of Accounting
9. Balancing eBooks and Physical Books Jan15 Questions Paper Of Accounting
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Jan15 Questions Paper Of Accounting
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Jan15 Questions Paper Of Accounting
- Setting Reading Goals Jan15 Questions Paper Of Accounting
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Jan15 Questions Paper Of Accounting

- Fact-Checking eBook Content of Jan15 Questions Paper Of Accounting
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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