

U.G. 1st Semester Examination-2024

COMMERCE

[Multidisciplinary Course (MDC)]

Course Code : UG-BCOM-MDC-T-01B

Course Title: Basic Accounting

[NEP-2020]

Full Marks : 35

Time : 90 Minutes

Instructions to the Candidates:

- Candidates will be provided with a question cum answer booklet.
- The booklet contains 40 multiple choice questions, each carrying 1 mark. Candidates will attempt 35 questions from the following (MCQ).
- Candidates must fill up his/her Registration Number, Year & Roll Number in the space provided.
- Do not make any rough work on the answer booklet.
- At the end of the examination please return the answer booklet to the invigilator.

Registration No.

Year

Roll Number

Signature of the Invigilator

[Turn Over]

$$1 \times 35 = 35$$

- [illegible]

- [illegible]

14. Petty Cash Book is a -
- a) Ledger ☐
 - b) Trial Balance ☐
 - c) Journal Proper ☐
 - d) None of the Above ☐
15. 'Sales Day Book' related with:
- a) Cash Sales ☐
 - b) Credit Sales ☐
 - c) Both (a) & (b) ☐
 - d) None of the above ☐
16. Cash account is credited for:
- a) Payment to debtors ☐
 - b) Purchase of gold in cash ☐
 - c) Purchase of assets in cash ☐
 - d) All of the above ☐
17. Return Outward Book is used for:
- a) Return of sold goods ☐
 - b) Return of purchased goods ☐
 - c) Return of assets ☐
 - d) All the above ☐
18. Cash basis of accounting system records -
- a) Credit transactions ☐
 - b) Cash and credit transactions ☐
 - c) Cash transactions ☐
 - d) None of the above ☐
19. Wages is charged to -
- a) Profit and Loss A/C ☐
 - b) Profit and Loss Appropriation A/C ☐
 - c) Trading A/C ☐
 - d) Balance Sheet ☐
20. Preliminary expenses is a -
- a) Fixed assets ☐
 - b) Current assets ☐
 - c) Fictitious assets ☐
 - d) None of the above ☐

- [illegible]

- [illegible]

35. Direct expenditure is shown in -
- a) Profit and Loss A/C
 - b) Trading A/C
 - c) Trial Balance
 - d) Balance Sheet
36. Basic features of transaction are :
- a) Must be measurable in money terms
 - b) There must be two parties
 - c) Bring financial changes in business
 - d) All of the above
37. Cash book records:
- a) All cash receipts
 - b) All cash payments
 - c) All cash receipts and payments
 - d) None of the above
38. For rent received in cash credit-
- a) Rent A/C
 - b) Cash A/C
 - c) Trading A/C
 - d) None of the above
39. Capital contribution to business Credit-
- a) Cash A/C
 - b) Business A/C
 - c) Capital A/C
 - d) None of the above
40. Difference in Trial Balance is recorded as-
- a) Surplus A/C
 - b) Deficit A/C
 - c) Suspense A/C
 - d) None of the above

☐
☐
☐
☐

☐
☐
☐
☐
☐

☐
☐
☐
☐
☐

☐
☐
☐
☐
☐

☐
☐
☐
☐
☐