

# **B.Com. (Part-I) Examination, 2008**

**Three-year Degree Course**

## **ACCOUNTANCY**

### **First Paper**

Time : 3 Hours]

[ M.M. : 100

Note- This paper is divided into two parts 'A' and 'B'. Answer all questions from Part 'A' and any three questions from Part 'B'. Use of calculator is not allowed.

यह प्रश्न पत्र दो भागों 'अ' एवं 'ब' में विभक्त है। भाग 'अ' के सभी प्रश्नों तथा भाग 'ब' के किन्हीं तीन प्रश्नों के उत्तर दीजिए। संगणक का प्रयोग वर्जित है।

**Part-'A' / खण्ड—'अ'**

Note : Attempt all the eight questions. The maximum word limit to answer each question is 100 words. Each question carries 5 marks.

सभी आठ प्रश्नों के उत्तर दीजिए। प्रत्येक प्रश्न के उत्तर की अधिकतम सीमा 100 शब्द है। प्रत्येक प्रश्न के 5 अंक हैं।

1. Discuss the convention of conservation of Accounting.  
लेखांकन की रूढ़िवादिता परम्परा का विवेचन कीजिए।
2. Give Journal entries regarding Return of Goods due to default in payment under hire purchase system.  
किराया क्रय पद्धति के अन्तर्गत भुगतान में त्रुटि के कारण माल वापसी से सम्बन्धित जर्नल प्रविष्टियाँ कीजिये।
3. What Journal entries are made in the books of Head Office to incorporate assets and liabilities of an independent branch.  
प्रधान कार्यालय की पुस्तकों में एक स्वतन्त्र शाखा की सम्पत्तियों एवं दायित्वों को सम्मिलित करने के लिए जर्नल में कौन-सी प्रविष्टियाँ की जाती हैं ?
4. How is the allocation of departmental indirect expenses done in Departmental Trading and Profit and Loss Account ?  
विभागीय अप्रत्यक्ष व्ययों का बंटवारा विभागीय व्यापारिक तथा लाभ हानि खाते में किस तरह से किया जाता है ?
5. Total cash price Rs. 90,000, payment on delivery Rs. 10,000; No. of instalments 4; value of each instalment Rs. 22,000 payable on 31<sup>st</sup> March each year. Calculate amount of each cash price instalment.

# Bcom 1st Year S

**Dharma Vira Aggarwala, Gurbachan  
Singh**



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**B.Com 1st Year Financial Accounting Notes** Vinod Kumar ( Educator ) ,2018-10-31 With this ebook you can find all B Com 1st Year Financial Accounting Notes Accounting Meaning Scope and Importance Branches of Accounting Accounting Concepts and Conventions Double Entry System Preparation of Journal Subsidiary Books including Cash Book Ledger Trial Balance Preparation of Final Accounts of Sole Traders and Partnership Firms Bank Reconciliation Statement Distinction between Capital and Revenue items Depreciation Methods and Accounting including AS 6 Accounts of Non Trading Concerns including Hospital and Educational Institutions Accounts relating to Partnership Admission Retirement and Death of a Partner Dissolution of Partnership Amalgamation of Firms Sale of Firm to a Company Gradual Realisation of Assets and Piece Meal Distribution **Financial Accounting (Major): B.Com. 1st Sem** Dr. Shobha Chaturvedi,Puneet More,2024-01-01 Buy Latest FINANCIAL ACCOUNTING Major e Book in English language for B Com 1st Semester University of Rajasthan Jaipur By Thakur publication Published By Thakur Publication **NEP Concept Of Business B. Com. 1st Sem (COVAC)** Dr. F. C. Sharma,2025-01-09 1 Introduction to Business 2 The size of a Business Unit and Operations 3 Business Combination 4 Scientific Management 4 Rationalisation 6 Plant Location 7 Types of Business Organisation 8 8 Forms of Business Organisation Sole Proprietorship 9 Business Environment Concept Components and Importance 10 Social Responsibility of Business Ethics and Human Values 11 Business Ethics An Overview **Business Economics (Major/Minor): B.Com. 1st Sem** Dr. Himanshu Saxena,Suvidha Chaplot ,2023-09-01 Buy Latest Business Economics Major Minor e Book for B Com 1st Semester University of Rajasthan Jaipur Published By Thakur publication **Financial Accounting for B.Com Examination** Dheeraj Kumar Singh, Financial Accounting B. Com. 1st Sem According to NEP Dr. S. K. Singh,2025-10-05 1 Accounting Meaning and Scope 2 Accounting Principles Concepts and Conventions 3 Preparation Presentation and Analysis of Financial Statements 4 Accounting of Non Trading Organisations Institutions 5 Single Entry System or Accounts from Incomplete Records 6 Royalty Accounts 7 Hire Purchase System 8 Instalment Payment System 9 Departmental Accounts 10 Branch Accounts Objective Type Questions **Commonwealth Universities Yearbook** ,1982-02 Careers Digest ,1973 **A Textbook of Business Statistics** Padmalochan Hazarika,2007 The textbook continues to provide a comprehensive coverage of important topics and concepts in business statistics Written in a lucid manner it would equip the students with the knowledge and practice they need to learn each concept Numerous examples and exercises have been provided for effective understanding Students of BCom and BBA courses would find this book extremely useful **BUSINESS MATHEMATICS For B.B.A. (Semester-1) Chhattisgarh University** Dr. Abdul Karim,Dr. Rajesh Agrawal,2024-12-18 Table of Content 1 MATRIX 2 MATRIX INVERSE AND SIMULTANEOUS EQUATIONS 3 DETERMINANTS 4 COMMISSION 5 DISCOUNT 6 PROFIT AND LOSS 7 PERCENTAGES 8 SIMPLE LINEAR EQUATION 9 SIMULTANEOUS EQUATIONS 10 QUADRATIC EQUATION 11 THEORY OF INDICES OR EXPONENT 12 LOGARITHMS AND

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