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Maximum Marks: 100. Note:  
The question paper is  
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and B. Attempt all questions of Section A and any one question of Section B:  
Section A. Note: All questions are compulsory 1. Give an example each of capital expenditure and revenue expenditure.

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sheet that we will certainly offer. It is not regarding the Page 2/32

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The marks allowed for each question are given at same place. (ii) Write your name, enrolment number, AI name and subject on the top of the first page of the answer sheet. 2 Answer any one out of the following questions in about 40 to 60 words. (a) Distinguish between book keeping and accountancy. (See Lesson-1 (b) State Business Entity Concept.

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Which Accounting Convention states that same accounting principles should be used for preparing financial statements year after year . Explain that convention.

(see lesson-2) 3. fuEufyf[kr iz'uksa esa ls fdlh ,d iz'u dk mÙkj yxHkx 40&60 'kCnksa esa nhft, A 2 Answer any one of the following questions in about 40 to 60 words.

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The following is the complete cycle of Accounting

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a) The opening balances of accounts from the balance sheet & day to day business transaction of the accounting year are first recorded in a book known as journal. b) Periodically these transactions are transferred to concerned accounts known as ledger accounts.

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Questions 1, 2, and 3 are short answer questions containing 2 marks each. Questions 4 and 5 are long answer questions of 4 marks each. You have to answer only one question out of the four given. Question no. 6 gives you a list of four projects of which you have to attempt only one. This question will be for 6 marks.

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## ~~INSTITUTE~~ ~~Answer Sheet~~

Module 2: Accounting Terms, Accounting Equation and Journal: 6 Marks. Approach This module had been designed to familiarise the students with different accounting terms, accounting equation and journal approach to accounting. This will enable them, i) to prepare Accounting equation. ii) to make journal entries for business transactions.

~~(Syllabus) National  
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journal entries to the company's accounting records. Journal entries are required for bank

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reconciliation adjustments to the balance per books. bank credit memoan addition to a bank account made by the bank for an adjustment to a deposit, correction of a bank error, interest on bank balances, etc.

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The subject deals with the

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financial information of a business entity and how all the expenses of a firm can be handled efficiently and effectively. The book provides students with the experience of ledger, journal and balance sheet with inclusive of all important topics of accountancy.

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(which is what the debtor ledger module is trying to be). On day 1 of the new year reverse the journal, Cr balance sheet debtor fx differences, Dr FX gains £5.

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