

(Extra Paper – For Non-Commerce Students only)

Book - Keeping

TIME: 3 hour

Max.Marks-100

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question form each unit with an internal choice (either/or).

UNIT – I

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

UNIT – II

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance.

UNIT – III

Errors and their rectification, Bank reconciliation Statement.

UNIT – IV

Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

UNIT – V

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

Note: The Candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Financial Accounting: P.C. Tulsian
2. Elements of Accounts: T.S. Grewal
3. Practical Accounts: Paul

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