

REPORT ON ONLINE TEST – BASIC OF ACCOUNTING

Name of the College : Vivekanand College, Kolhapur (Autonomous)
Department : Department of Commerce
Subject : Accountancy
Class and Division : B. Com. I (B)
Day and Date : Monday, 16th September, 2019.
Name of Subject Teacher : Miss. Mayakumari Madanlal Purohit
Name of the Activity : Online Test on Basics of Accounting.
Objective of the Activity : This activity leads to increase the knowledge of Accountancy and basics of accounting .
No. of Present Students : 56 students
Activity Details : Online test was conducted in B. Com. II year class on Basis of Accounting. Meaning, definition, types of depreciation, calculation of depreciation, revenue expenditure, balance sheet are covered in this test. Total 56 students were participated in this test. All students was attended this test by using their mobiles. Questionnaire was prepared in Google form.



Dr. M. V. Charankar

(Head of the Department)



Miss. M. M. Purohit

(Subject Teacher)



VIVEKANAND COLLEGE, KOLHAPUR (Autonomous)

Department of Commerce

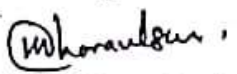
NOTICE

Date: 14th Sept, 2019.

All the students of B. Com. I (B) are hereby informed that the online Test on Basics of Accountancy will be conducted by Department of Commerce on 16th Sept, 2019. Hence, students should remain present with preparation of Basics of Accountancy.

For more details contact Miss. M. M. Purohit.

Principal

for 
(Dr. S. Y. Hongekar)



VIVEKANAND COLLEGE (AUTONOMOUS), KOLHAPUR

DEPARTMENT OF COMMERCE

Attendance Sheet

Subject :.....Accountancy.....

Class:..B.Com.I...

Division:.....B.....

Date: 16/07/2019

Name of Activity:.....Online Test on Basics of Account.....

Sr. No.	Name of the Student	Signature
1.	Ashwini Pradip Yadav	<u>Ashwini</u>
2)	Yogita Jaykumar Lambhe	<u>Yogita</u>
3)	Ghodage Bharati maruti	<u>Bharati</u>
4)	Bobhade Sheeya Vijay	<u>Bobhade</u>
5)	Poonam Dattatray Jadhav	<u>Poonam</u>
6)	Shweta Nivrutti Patil	<u>Shweta</u>
7)	Velankini Suhas Jadhav	<u>Velankini</u>
8)	Vaishnavi Bapuso Khot	<u>Vaishnavi</u>
9)	Pooja Prakash Gawas.	<u>Pooja</u>
10.	Manasi Ajit Patil	<u>Manasi</u>
11	Samrudhni .S. Vetal	<u>Samrudhni</u>
12	Deepanshi R. Chetiwal	<u>Deepanshi</u>
13	Prajakta Mahan chavan	<u>Prajakta</u>
14	Smita Sanjay Magdum	<u>Smita</u>
15.	Shrutika Bushilkumar Patil	<u>Shrutika</u>
16.	Nilam Lalbihari Choudhary	<u>Nilam</u>



Sr. No.	Name of the Student	Signature
17.	Sheela. Manoj Bhopale	
18	Deepali Gajamal Bahirum	
19.	Samruddhi Sunil Patil.	
20	Snehal Sanjay Kusale	
21	Akanksha Kiran Mangave.	
22	Sangevani Deelip Jadhav	
23	Ruchika Deepak Sone	
24	Dhanashree Suresh Jadhav	
25	Padmashri Deepak Mangave	
26	Komal Jayant Rajput	
27.	Sejal sunil kognole.	
28.	Vaishari R Kuduchkar	
29.	Sneha Udaychougule	
30	Srushti Anil patil	
31-	kishori shivaji Mali	
32	Karuna Sanjay Desai	
33	Neha Ranjeet Powar	
34	Aksha Somsheer Devale	
35	Pooja Suresh Patil	
36	Vaishnavi Manoj Dubal.	
37.	Sejal Jay Tejwani.	
38.	Aaliya. Jyoti. Tamboli	
39	Ashlesha Bajirao Patil	
40.	shreikha vijaykumar patil	



Sr. No.	Name of the Student	Signature
41	Aditya S. Joshi	Aditya
42	Ritesh S. Patil	Ritesh
43	Saurabh S. Chavan	Saurabh
44	Ashish R. Sutar	Ashish
45	Sudat P. Mirajkar	Sudat
46	Prathamesh P. Powar	Prathamesh
47	Yash A. Kothalikar	Yash
48	Yashabh Dinesh Maldikar	Yashabh
49	Rutvik Ganesh Maldikar	Rutvik Maldikar
50	Pratik Prakash Patil	Pratik
51	Kunal Mahavir Chaugule	⊙
52	Darshan Dipak Patil	Darshan
53	Mayur Sanjay Mandavkar	Mayur
54	Yash Ghatge	Yash
55	Avadhut Nandkumar Tawade	A.
56	Milind Sanjay Kore	Milind
57	Manikatesh V. Deshinge	Manikatesh
58	Aditya A. Kharat	Aditya
59	Abhishek P. Mali	Abhishek
60	Vaasu S. Nimbajia	Vaasu
61	HARDIK.M.JAIN	Hardik
62	Mustafa Bhoori	Mustafa
63	Neel V. Patel	Neel
64	Shrivatsa S. Toglekar	Shrivatsa



VIVEKANAD COLLEGE, KOLHAPUR (AUTONOMOUS)**BASIC OF ACCOUNTING B.COM - I**

Mail Address	Marks	Name of the Students	Roll No.
varunnimbajia4499@gmail.com	20 / 50	Varun Sanjay nimbajia	6160
sanmanjosh@gmail.com	36 / 50	Aditya Joshi	6088
m	28 / 50	Vyankatesh Deshinge	6037
sejaltejwani03@gmail.com	18 / 50	Sejal tejwani	6274
www.karunadesai00@gmail.com	26 / 50	Karuna desai	6036
aaliyatamboli19@gmail.com	22 / 50	Aaliya Tamboli	6269
Snehalkusale44@gmail.com	28 / 50	Snehal Kusale	6120
m	32 / 50	Akansha Mangave	6144
hardikjain1529@gmail.com	18 / 50	Hardik jain	6082
mrperfect141015@gmail.com	18 / 50	katakdhond	6102
snehachougule0303@gmail.com	20 / 50	Sneha	6031
kr07723282017@gmail.com	12 marks	Komal rajput	6224
mirajkarsuraj@gmail.com	22 / 50	Suraj Mirajkar	6147
Mustafabhorri82@gmail.com	30 / 50	Mustafa	6011
patelneel.9823@gmail.com	32 / 50	Neel Patel	6164
kunalchougule17@gmail.com	14 / 50	Kunal	6410
pratikpatil2716@gmail.com	30 / 50	Pratik	6185
jainulabinddevale88@gmail.com	14 / 50	Alisha devale	6409
sheryabobhate66@gmail.com	26 / 50	Shreya	6016
prathameshpowar47@gmail.com	24 / 50	Prathamesh powar	6218
milindkore41512@gmail.com	20 / 50	Milind	6114
pj954541@gmail.com	22 / 50	Poonam jadhav	6076
prajaktachavan284@gmail.com	20 / 50	Prajakta	6023
kharataditya2002@gmail.com	24 / 50	Aditya Kharat	6105
shrutibhopale9@gmail.com	28 / 50	Shruti	6010
vaishnavidubal@gmail.com	24 / 50	Vaishnavi dubal	6047
deepalig78877@gmail.com	26 / 50	Deepali	6004
tawadeavadhut3@gmail.com	32 / 50	Avadhut Tawade	6271
vkuduchkar@gmail.com	28 / 50	Vaibhavi Kuduchkar	6117
manishagavali1112@gmail.com	Oct-50	Yaah	6054
sejalognole@gmail.com	28 / 50	Sejal kognole	6109
vrushabhmaldikar381@gmail.com	24 / 50	Vrushabh	6132
srushtipatil9041@gmail.com	18 / 50	Srushti Anil Patil	6200
abhishekmali302@gmail.com	20 / 50	om	6133
bansodeatul98@gmail.com	26 / 50	Bansode Atul Jayappa	6005
seemapatke1979@gamil.com	26 / 50	sneha patke	6203
bhavanapatil367@gmail.com	14 / 50	Bhavana	6174
kishorimali140@gamil.com	18 / 50	kishori shivaji mali	6135
omkarchavan2620@gmail.com	32 / 50	Omkar dhondiram chavan	6021
shrivatsa16joglekar5@gmail.com	36 / 50	Joglekar	6087
mrutvik09@gmail.com	24 / 50	Rutvik	6131
shrilekhatpatil902@gmail.com	20 / 50	Shrilekha patil	6194
bapukhot2015@gmail.com	28 / 50	Vaishnavi bapuso khot	6107
deepanshirchetiwal@email.com	32 / 50	Deepanshi	6026
samruddhivetale@gmail.com	36 / 50	Samruddhi	6281

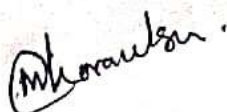


ruchikasone@gmail.com	20 / 50	Ruchika sone	6260
sanjeevanijadhav2002@gmail.com	20 / 50	Sanjeevani jadhav	4317
dhanashreejadhav677@gmail.com	28 / 50	Dhanshree suresh jadhav	6074
patildarshan4239@gmail.com	30 / 50	Darshan	6175
patilrutuja9365@gmail.com	24 / 50	Rutuja patil	6188
www.nehapowar1616@gmail.com	30 / 50	Neha Powar	6217
m	32 / 50	Mayur	6138
gayatri40056@gmail.com	26 / 50	Gayatri	6033
mansimangave1430@gmail.com	22 / 50	Mangave	6145
bobroge7392@gmail.com	6 marks	bob roge	?????
riteshpol54321@gmail.com	20 / 50	Ritesh pol	6212



REPORT ON ONLINE TEST – BASIC OF ACCOUNTING

Name of the College : Vivekanand College, Kolhapur (Autonomous)
Department : Department of Commerce
Subject : Accountancy
Class and Division : B. Com. II (A)
Day and Date : Friday, 13th September, 2019.
Name of Subject Teacher : Miss. Mayakumari Madanlal Purohit
Name of the Activity : Online Test on Basics of Accounting.
Objective of the Activity : This activity leads to increase the knowledge of Accountancy and basics of accounting .
No. of Present Students : 15 students
Activity Details : Online test was conducted in B. Com. II year class on Basis of Accounting. Meaning, definition, types of depreciation, calculation of depreciation, revenue expenditure, balance sheet are covered in this test. Total 15 students were participated in this test. All students was attended this test by using their mobiles. Questionnaire was prepared in Google form.



Dr. M. V. Charankar
(Head of the Department)



Miss. M. M. Purohit
(Subject Teacher)



VIVEKANAND COLLEGE, KOLHAPUR (Autonomous)

Department of Commerce

NOTICE

Date: 12th Sept, 2019.

All the students of B. Com. II (A) are hereby informed that the online Test on Basics of Accountancy will be conducted by Department of Commerce on 13th Sept, 2019. Hence, students should remain present with preparation of Basic of Accountancy.

For more details contact Miss. M. M. Purohit.

Principal

(Signature)
for (Dr. S. Y. Hongekar)



VIVEKANAND COLLEGE (AUTONOMOUS), KOLHAPUR

DEPARTMENT OF COMMERCE

Attendance Sheet

Subject :.....accountancy:.....

Class: B.Com.-II

Division: A

Date: 13 / 9 / 2019

Name of Activity:.....test.....on.....Basic.....of.....Accounting.....

Sr. No.	Name of the Student	Signature
1.	ANKITA CHANDRAKANT KUMBHAR.	AKK
2.	Neha shashikant kamble	Nkamble
3.	siddhi Ramesh Powar	S.P. Powar
4.	Rutuja Jadhav Kedam Jadhav	Jadhav
5.	Kajal Rangarao Sawant	Sawant
6.	Anita Maruti Khandekar	AKK
7.	Prachi Sunil Ayasekar	Prachi
8.	Bharati Shankar Alkunte	Alkunte
9.	Peiyanka Madhukar Patil	Patil
10.	Shweta Suresh Doifode	Shweta
11.	Swopnaja Dattatray Kadam	Swopnaja
12.	Vaishnavi Anil Kumbhar.	Vaishnavi
13.	Vaishnavi Dattatray Bhamkar	Vaishnavi
14.	Gouri Pandit Patil.	Gouri
15.	Dipali Dayanand Kusale.	Dipali
16.	Rutuja sudhakur Palekar	Rutuja



Sr. No.	Name of the Student	Signature
1	Ankita Ashok patil	<u>Apatil</u>
2	manisha Balasa Potdar	<u>manisha</u>
3	Rasika sudhakar kumbhar	<u>Rsk</u>
4	Rutuja Balvant Chougule	<u>Rutuja</u>
5	Suzelcha khanderav Jadhav	<u>Suzelcha</u>
6	Urmila Shevaji Kalal	<u>Urmila</u>
7	Manali Ashok Jadhav	<u>Manali</u>
8	Sujata krushnat kumbhar	<u>Sujata</u>
9	Pooja Netaji Chavan	<u>Pooja</u>
10	Rupa Shankarappa C. Bagoji	<u>Bagoji</u>
11	Kausar Shahjahan Jamadar	<u>Kausar</u>
12	Nikita Pralhad Mane	<u>Nikita</u>
13	Rohel Petras Sorate	<u>Rohel</u>
14	Jayshree Subhash Yadav.	<u>Jayshree</u>
15	Ankita Mahavir Avaghade.	<u>Ankita</u>
16	Bhagyshri Mahadev Adsol	<u>Bhagyshri</u>
17	Amrapali subhash Mane	<u>Amrapali</u>
18	Nasreen Maheboob Makandar	<u>Nasreen</u>
19	Rutika Bajrang Atigre	<u>Rutika</u>
20	Radhika Mohan Zambare	<u>Radhika</u>
21	Reshma Yashwant Hegade	<u>Reshma</u>
22	Rutuja sudhakar palekar	<u>Rutuja</u>
23	Gayatri Babasa Gurav	<u>Gayatri</u>
24	Aartiya Sardaar Mujumdar	<u>Aartiya</u>

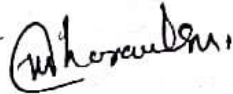


VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)			
BASIC OF ACCOUNTING B.COM - II			
Mail Address	Marks	Name of the Students	Roll No.
vaishnavibhamakar8068@gmail.com	22 / 50	Vaishnavi Dattatray Bhomkar	6514
Shwetadoifode1310@gmil.com	14 / 50	Shweta Suresh doifode	6774
rupalikadam8420@gmail.com	20 / 50	Swapnaja dattatray kadam	6790
rutupalekar2000@gamil.com	20 / 50	Rutuja Sudhakar palekar	6827
urmilaskalal@gmail.com	22 / 50	Urmila Kalal	6126
siddhpowar@gmail.com	16 / 50	Siddhi ramesh powar	6842
ankitakumbhar@gamil.com	20 / 50	Ankita c kumbhar	6805
rutujajadhav675@gmail.com	30 / 50	Rutuja kedari jadhav	6785
patilgouri278@gmail.com	20 / 50	Gouri pandit patil	6655
monikaavaghadel@gmail.com	14 / 50	Ankita mahavir avaghade	6012
ankitaashokpatil24@gmail.com	24 / 50	Ankita Ashok Patil	6830
priyanka.m.patil2000@gmail.com	24 / 50	Priyanka madhukar patil	6833
jamadarkousar3319@gmail.com	16 / 50	Jamadar Kousar Shahajahan	6788
aatiyamujawar158@gmail.com	Dec-50	Aatiya Sardar Mujawar	6819
ayarekarprachi9@gmail.com	32 / 50	Prachi Sunil Ayarekar	6758



REPORT ON ONLINE TEST – BASIC OF ACCOUNTING

Name of the College : Vivekanand College, Kolhapur (Autonomous)
Department : Department of Commerce
Subject : Accountancy
Class and Division : B. Com. III (B)
Day and Date : Thursday, 19th September, 2019.
Name of Subject Teacher : Miss. Mayakumari Madanlal Purohit
Name of the Activity : Online Test on Basics of Accounting.
Objective of the Activity : This activity leads to increase the knowledge of Accountancy and basics of accounting .
No. of Present Students : 31 students
Activity Details : Online test was conducted in B. Com. III year class on Basis of Accounting. Meaning, definition, types of depreciation, calculation of depreciation, revenue expenditure, balance sheet are covered in this test. Total 31 students were participated in this test. All students was attended this test by using their mobiles. Questionnaire was prepared in Google form.



Dr. M. V. Charankar

(Head of the Department)

HOD
Department of Commerce
Vivekanand College
Kolhapur



Miss. M. M. Purohit

(Subject Teacher)

VIVEKANAND COLLEGE, KOLHAPUR (Autonomous)

Department of Commerce

NOTICE

Date: 17th Sept, 2019.

All the students of B. Com. III (B) are hereby informed that the online Test on Basics of Accountancy will be conducted by Department of Commerce on 19th Sept, 2019 at 9:15 am. in room no. 32. Hence, students should remain present with preparation of Basics of Accountancy.

For more details contact Miss. M. M. Purohit.



Principal

(Signature)
for (Dr. S. Y. Hongekar)

VIVEKANAND COLLEGE (AUTONOMOUS), KOLHAPUR

DEPARTMENT OF COMMERCE

Attendance Sheet

Subject : Advanced Accountancy [Basics of Accounting]

Class: ... B.Com. III

Division: ... B

Date: 13 / 08 / 2019

Name of Activity: Online Test on Basics of Accounting

Sr. No.	Name of the Student	Signature
1.	Sneha Sudhir Kamble	<u>Sneha</u>
2.	Akshata Sachin Sangar	<u>Akshata</u>
3.	Shantika Shrenik Desai	<u>Shantika</u>
4.	Revati Santaji Patil	<u>Revati</u>
5.	Trupti Shankar Sarje	<u>Sarje</u>
6.	Shweta Abhinandan Shinde	<u>Shinde</u>
7.	Swapnali Krishnat Kumbhar	<u>KK</u>
8.	Tejaswini Lalaso Kolokhe	<u>Kolokhe</u>
9.	Sujata Baban Bhumkar	<u>Bhumkar</u>
10.	Shivani Suresh Patil	<u>Patil</u>
11.	Shweta Krushnat Shinde	<u>Shinde</u>
12.	Rutika Bhimrao Nikam	<u>Nikam</u>
13.	BHINGARDE AISHWARYA ANAND	<u>Aishwarya</u>
14.	Rutuja Balasa Delavi	<u>Delavi</u>
15.	Shweta Anantkumar More	<u>More</u>
16.	Patil Aishwarya Tanajisao	<u>Patil</u>
17.	Aishwarya Pramod Khatankar	<u>PK</u>
18.	Rutuja Ravindra Patil	<u>Patil</u>
19.	Supriya Ashok Desai	<u>Desai</u>
20.	Aarti Bhimrao Donge	<u>Donge</u>



- 21 KARAN. Kishor Yerudakar,
- 22 Mehul A. Shah.
- 23 Sushil S. Pandare
- 24. Ganesh & Sajane
- 25. Vinayak R Khot
- 26. Mulund E. Pargoonkar
- 27. Atul Maruti Champus.
- 28. Padil Shubham P.
- 29. Vinayak S. Patekar
- 30. Rukhikesh D sone
- 31 Richard Ruzario Bauboza

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VIVEKANAD COLLEGE, KOLHAPUR (AUTONOMOUS)**BASIC OF ACCOUNTING B.COM - III**

Mail Address	Marks	Name of the Students	Roll No.
khotvinayak1999@gmail.com	26 / 50	Vinayak Ramesh Khot	5857
shivanisureshpatil99@gmail.com	14 / 50	Shivani suresh patil	8650
nikamrutika2000@gmail.com	14 / 50	Rutika Bhimrao Nikam	8622
mehulshah2699@gmail.com	24 / 50	Mehul shah	8683
aishwaryakhataavkar12@gmail.com	32 / 50	aishwarya .p. khataavkar	8585
shwetashinde5630@gmail.com	24 / 50	Shweta Krushnat Shinde	8692
aaratidange14@gmail.com	26 / 50	Aarti bhimrao dange	8531
rushisone17@gmail.com	32 / 50	Rushikesh	8697
atulchampu981@gmail.com	32 / 50	Atul Maruti Champu	8521
truptisarje06084@gmail.com	22 / 50	Trupti sarje	8786
patilshubham0408@gmail.com	28 / 50	Shubham	8651
sushilpandare0@gmail.com	34 / 50	Sushil Satish Pandare	8628
shwetamore928@gmail.com	26 / 50	Shweta arunkumar more	8614
vinayakpatekar98@gmail.com	26 / 50	Vinayak Patekar	8634
swapnalikumbhar7199@gmail.com	28 / 50	Kumbhar	8598
mukundpargaonkar99@gmail.com	28 / 50	Pargaonkar	8896
rutujapatil2827@gmail.com	26 / 50	Rutuja Ravindra Patil	8648
cp8063060@gmail.com	20 / 50	Aishwarya patil	8817
rutudalavi0119@gmail.com	22 / 50	Rutuja Balaso Dalavi	8528
akshatasangar6@gmail.com	16 / 50	Akshata sangar	8674
ganeshsajane77@gmail.com	28 / 50	Ganesh Sajane	8669
rbarboza017@gmail.com	30 / 50	Richard Ruzario Barboza	8512
karanyerudkar@gmail.com	32 / 50	Karan Kishore yerudkar	8771
supriyadesaireal.@gmail.com	32 / 50	Supriya Ashok Desai	8536
shrutikad1007@gmali.com	16 / 50	Shrutika shrenik desai	8535
tejaswinikalokhe@3gmail.com	30 / 50	Tejaswini lalaso kalokhe	8571
shindeshweta1712@gmail.com	24 / 50	Shweta	8691
bhumkarsujata@gmail.com	26 / 50	sujata bhumkar	8519



Vivekanand College, Kolhapur (Autonomous)

Online Test on Basics of Accounting

1. Miscellaneous expenditure are written at
 - a. Trading Account
 - b. Operating Expenses
 - c. Asset Side of Balance Sheet
 - d. Liability Side of Balance Sheet

2. Sales return is also called as
 - a. Return Inward
 - b. Return Outward
 - c. Return Inward
 - d. Purchases Return

3. Credit purchases leads to
 - a. Debtors
 - b. Creditors
 - c. Both of the Above
 - d. None of the Above

4. Brief description of a transaction is called.....
 - a. Trial Balance
 - b. Journal
 - c. Ledger
 - d. None of the Above

5. Liability side is divided into
 - a. Debt + Equity
 - b. capital + 3rd party liability
 - c. Shareholder fund + Borrowed Fund + current liabilities and provision
 - d. All of the Above are correct

6. Any content transfer from journal to ledger means
 - a. Ledger folio
 - b. Posting
 - c. cash book
 - d. Petty cash book

7. Mr. Raj purchased a Machinery on credit basis, then the journal entry is - Machinery Account is debited to
 - a. cash Account
 - b. Raj Account

- c. credit Account
 - d. None of the Above
8. Written amount of preliminary expenses are transfer to
- a. Miscellaneous Expenditure
 - b. Non Operating expenses
 - c. Operating Expenses
 - d. Revenue Expenditure
9. is an entry which is recorded to reverse or offset an entry on the other side of an account.
- a. Journal Entry
 - b. Accounting Entry
 - c. Reverse Entry
 - d. contra Entry
10. The amount invested by the owner in the business is known as
- a. Shareholders Fund
 - b. Equity Fund
 - c. Capital
 - d. Preference share capital
11. If Machinery purchased on 1 January, 2014, cost of machinery Rs. 150,000, Rate of depreciation at 20% through Fixed Installment Method. Calculate depreciation at the end of 31st March, 2014.
- a. 30,000
 - b. 3,000
 - c. 7,500
 - d. 15,000
12. If Machinery purchased on 1 January, 2014, cost of machinery Rs. 150,000, Rate of depreciation at 20% through Reducing Balance Method. calculate depreciation for the year 2015-16
- a. 7,500
 - b. 28,500
 - c. 22,800
 - d. 18,240
13. If Machinery purchased on 1 January, 2014, cost of machinery Rs. 150,000, Rate of depreciation at 10% through Fixed Installment Method. Calculate depreciation for the year 2017-18.
- a. 15,000
 - b. 30,000
 - c. 12500
 - d. None of the Above

14. If Machinery purchased on 1 January, 2014, cost of machinery Rs. 500,000, Rate of depreciation at 10% through Fixed Installment Method. calculate cost of Machinery at the end of 2015-16.
- 3,80,000
 - 3,87,500
 - 3,50,000
 - 3,37,500
15. Reducing Balance method for depreciation is also called as
- Fixed Installment Method
 - Straight Line Method
 - Diminishing Balance Method
 - All of the Above
16. Purchases of Assets is a type of Expenditure.
- Revenue
 - Capital
 - Long Term
 - Short Term
17. is the value of goods lying unsold on a particular date.
- Raw Material
 - Return Outward
 - Stock
 - Material consumed
18. cost of goods sold =
- Sales - Gross Profit
 - Opening stock + Purchases + Direct expenses - closing Stock
 - Sales - Net Profit
 - 'A' and 'B' are correct answer
19. Cash account is an example of
- Personal Account
 - Real Account
 - Nominal Account
 - None of the Above
20. Accounts relating to income, revenue, gain, expenses and losses are called
- Personal Account
 - Real Account
 - Nominal Account
 - All of the Above

21. Every business concern has to make a large number of small expenses quite frequently is called
- a. Ledgers
 - b. cash Book
 - c. Petty cash Book
 - d. None of the Above
22. Balance Sheet shows
- a. Financial Position
 - b. Financial Health
 - c. Financial Performance
 - d. All of the Above
23. Debenture is a part of
- a. Borrowed Fund
 - b. Long Term Liabilities
 - c. Both are the correct
 - d. None of the Above
24. When the amount due from debtors is called as
- a. Bad Debts
 - b. Sales
 - c. credit Sales
 - d. All of the Above
25. Return for Borrowed capital is
- a. Dividend
 - b. Premium
 - c. Interest
 - d. Interim Dividend