

Time : Three hours

Maximum : 100 marks

SECTION A — (10 × 3 = 30 marks)

Answer any TEN questions.

All questions carry equal marks.

1. Explain the meaning of term journal.

‘குறிப்பேடு’ என்றால் என்ன?

2. What are the subsidiary books?

துணை ஏடுகள் என்றால் என்ன?

3. What do you understand by Income and Expenditure account?

வருவாய்-செலவினக் கணக்கு என்றால் என்ன?

4. Yoghesh & Co. purchased a lorry on 1.1.2005. The cost of the lorry was Rs. 5,00,000. Its estimated life was 5 years. The scrap value of this lorry after 5 years is Rs. 50,000. Show the lorry account for 5 years.

யோகேஷ் & கோ 1.1.2005 அன்று சரக்கு உந்து ஒன்றினை வாங்கியது. சரக்கு உத்தியின் அடக்கவிலை ரூ. 5,00,000 அதனுடைய ஆயுள் காலம் 5 ஆண்டுகள் ஆகும். 5 ஆண்டுக்கு பிறகு அதனுடைய எறிமதிப்பு ரூ. 50,000. 5 ஆண்டுகளுக்கு சரக்கு உத்தியின் கணக்கை காட்டுக.

5. State any two differences between single entry system and double entry system.

ஒற்றைப் பதிவு முறைக்கும் இரட்டைப் பதிவு முறைக்கும் உள்ள ஏதேனும் இரண்டு வேறுபாடுகள் யாவை?

6. Write a note on Independent Branch.

தன்னிச்சைக் கிளைகள் பற்றி குறிப்பு வரைக.

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Michael Seilmaier



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