

2019 - 20

Slow Learners Record.



Financial & Cost Accounting
F.Y.B.com.

Sr. No	Name of the Student	Test I	Test II	Remark
①	Wagh Jayashree Anyoneshwar	15	31	
②	Bhadunge Nitin Shantaram	13	28	
③	Parabeshi Mayuri Rajendra	10	32	
④	Patil Atul Suresh	18	29	
⑤	Ture Kiran Yuvraj	11	35	
⑥				


[Dr. Yogita P. Chaudhari]

V.P.A.T.M

Principal

Appasaheb R.B. Garud Art's
Commerce & Science College
Shendurni-424204, Tal.Jamner

Appasahib Raghunathrao Bhauraao Arts, Commerce

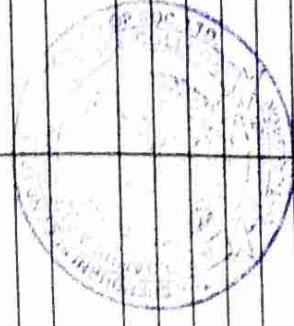
Pre/Post Test for bridge course

Slow And Advance learner

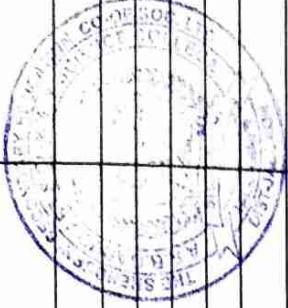
Academic Year : 2019-2020

Subject: Financial And Cost Account

Roll No	Student Name	Class: F. Y. B. Com.												Sign Of Student	
		1	2	3	4	5	6	7	8	9	10	11	12	Total	
1	BADGUJAR KAVITA RAMESH	P	P	P	A	P	A	P	P	P	P	P	P	n	P
2	BADGUJAR MANOJ GANESH	P	A	P	P	P	P	P	P	P	P	P	P	P	P
3	BADGUJAR RADHIKA DNYANESHWAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4	BADGUJAR VIJAY SHIVAJI	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	BANKAR YOGITA KAILAS	A	P	P	A	P	P	P	P	P	P	P	P	P	P
6	BARI AKASH BHAGWAN	P	P	P	P	P	P	P	P	P	P	P	P	P	P
7	BARI PRITI AMRUT	P	P	P	P	P	P	P	P	P	P	P	P	P	P
8	BARI PUNAM DHANRAJ	P	P	P	P	P	P	P	P	P	P	P	P	P	P
9	BARI PUNAM HARIDAS	P	P	P	P	P	P	P	P	P	P	P	P	P	P
10	BARI PUNAM MARUTI	X	P	P	P	P	P	P	P	P	P	P	P	P	P
11	BARI PUNAM PUNDALIK	P	P	P	P	P	P	P	P	P	P	P	P	P	P
12	BARI VAIBHAV DILIP	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	BAVISKAR PALLAVI SANJAY	P	P	P	P	P	P	P	P	P	P	P	P	P	P
14	BAVISKAR SAGAR MADHUKAR	Q	P	P	P	P	P	P	P	P	P	P	P	P	P
15	BELDAR KASHINATH PURUSHOTTAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P
16	BHADANGE NITIN SHANTARAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P
17	BHAGAT ARATI DATTATRAY	A	P	P	P	P	P	P	P	P	P	P	P	A	P
18	BHIVSANE KOMAL SANJAY	F	P	P	P	P	P	P	P	P	P	P	P	P	P
19	BORSE AMOL SANTOSH	F	P	P	P	P	P	P	P	P	P	P	P	P	P
20	CHAUDHARI ARCHANA SHIVAJI	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21	CHAUDHARI ASHWINI VINOD	A	P	P	P	P	P	P	P	P	P	P	P	A	P
22	CHAUDHARI JAISHRI SUKRAM	P	P	P	P	P	P	P	P	P	P	P	P	A	P
23	CHAUDHARI PAVAN RAJENDRA	P	A	P	P	P	P	P	P	P	P	P	P	P	P
24	CHAUDHARI PRIYANKA DHANDAL	P	P	P	P	P	P	P	P	P	P	P	P	P	P
25	CHAUDHARI SWATI KAMALAKAR	Q	P	P	P	P	P	P	P	P	P	P	P	P	P



CHAUTHE PRATIKSHA	
26	RAMKRISHNA
27	CHAVAN AJAY SHIVDAS
28	CHAVAN KIRAN NARAYAN
29	CHAVAN SAMADHIAN DUBA
30	DESHMUKH SAURABH SHASHIKANT
31	DHANGAR PRIYANKA ANANDA
32	DHANGAR VIJAYA BHARAT
33	FUSE KIRTI ANIL
34	GAYAKWAD AAKASH ANIL
35	GAYAKWAD NIKITA ASHOK
36	GAYAKWAD POOJA SAMADHAN
37	GHONGADE SACHIN NIRVUTTI
38	GUJJAR NIKITA SHARAD
39	GUJJAR ROSHANI RAJENDRA
40	KALE YAMINI RAMESH
41	KARVANDIYE UJJWALA SANTOSH
42	KASAR SNEHAL SUNIL
43	KHAIRNAR VISHAL VILAS
44	KHEDKAR KUSUM VASUDEV
45	KOKATE MAYUR SUDHIR
46	KUMAWAT SARIKA RAJENDRA
47	KUMBHAR PRADEEP SHIVAJI
48	MAGRE ASHWINI SURESH
49	MAHAJAN ANISHA BAJIRAO
50	MAHANOR RAHUL SHIVAJI
51	MALI AMOL DEVIDAS
52	MALI GEETA ANIL
53	MALI RUPALI GOVINDA
54	MALI VAISHALI SUNIL
55	NETAKE PRATIBHA SANJAY
56	NIKAM ANKITA ANIL
57	NIKAM PRIYANKA ZEMDU
58	PARDESHI BHARTI ASHOK
59	PARDESHI MAYUR RAJENDRA
60	PARDESHI PAYAL PRakash



61	PARDESHI SURENDRA DNYANESHWAR	P P P P P P P P P P
62	PATIL ARATI SHIVDAS	P P P P P P P P P P
63	PATIL ATUL SURESH	P P P P P P P P P P
64	PATIL CHETAN SANJAY	P P P P P P P P P P
65	PATIL SAPANA SHANTARAM	P P P P P P P P P P
66	PAYGHAN NISHA SANTOSH	P P P P P P P P P P
67	RAUT SOMESH SHANKAR	P P P P P P P P P P
68	SAPKAL NIKITA RAMCHANDRA	P P P P P P P P P P
69	SHELAR NEHA BHIMRAO	P P P P P P P P P P
70	SHELKE CHANCHAL MADHUKAR	P P P P P P P P P P
71	SONAWANE GOVINDA RAVINDRA	P P P P P P P P P P
72	SONAWANE JAYASHRI ASHOK	P P P P P P P P P P
73	SURWADE PRIYANKA ASHOK	P P P P P P P P P P
74	SURYAWANSHI MADHURI DEVIDAS	P P P P P P P P P P
75	TUKE KIRAN YUVARAJ	P P P P P P P P P P
76	TUKE VIKAS KAILAS	P P P P P P P P P P
77	WAGH GANESH BHIIKA	P P P P P P P P P P
78	WAGH JAYASHRI DNYANESHWAR	P P P P P P P P P P
79	WANKHEDE PRITI RAJENDRA	P P P P P P P P P P
80	WATHODKAR YADNESH ANIL	P P P P P P P P P P

HoD

Teacher Incharge

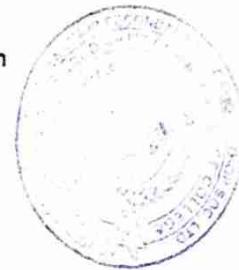

S. M. S.

Principal
Girija R. S. English Art's
Appasshik R. S. English College
Commerce & Science, Jamner
Shandurh, Dist. Dahanu.



1. Purchases of stationary is an expenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
2. In case of non trading concern the excess of assets over liabilities is termed as
a) Surplus b) Deficit c) Capital fund d) Loan
3. When Closing Capital is greater than Opening Capital it denotes
a) Profit b) Loss c) no profit, no loss d) Assets
4. The capital in the beginning of the accounting year is ascertained by preparing
a) Receipt and Payment A/c
b) Cash A/c
c) Statement of Profit or Loss
d) Opening Statement of Affairs
5. Under Single Entry System, Opening Capital = Opening Assets –.....
a) Closing Assets b) Opening Liabilities c) Opening Assets d) Closing Liabilities
6. Nominal value of shares allotted to the public is called capital.
a) Authorised b) Reserve c) Paid up d) Subscribed
7. If shares are issued at its face value, it is called as issue at
a) Premium b) Discount c) Par d) None of these
8. When shares are forfeited, share capital account is
a) Debited b) Credited c) Adjusted d) None of these
9. is a acknowledgement of debt under common seal of company.
a) Share b) Debenture c) Cheque d) Bond
10. The debenture holder is of the company.
a) Debtor b) Creditor c) Owner d) Supplier
11. Return outward are deducted from
a) Purchases b) Sales c) Capital d) Debtors
12. The proportion in which old partners make a sacrifice is called.....ratio.
a) Capital b) Gaining c) Sacrifice d) New
13. X, Y and Z are partners sharing profits in the ratio of 5:3:2, if Y retires then new ratio will be -
a) 5:2 b) 5:3 c) 3:2 d) 1:1
14. Gain ratio is calculated on
a) Admission of a partner
b) Retirement of a partner
c) Death of a partner
d) , d) retirement or death of a partner
15. In case of dissolution assets and liabilities are transferred to..... A/c.
a) Bank A/c b) Partner's capital A/c c) Realisation A/c d) Partner's current A/c
16. Partnership is compulsorily dissolved when the partners of the firm become
a) Solvent b) Insolvent c) Creditor d) None of these
17. All activities of partnership firm cease(stop) on of firm.
a) Dissolution b) Admission c) Retirement d) None of these
18. Income and Expenditure Account is a
a) Capital A/c b) Real A/c c) Personal A/c d) Nominal A/c
19. Excess of income over Expenditure is termed as
a) Deficit b) Profit c) Surplus d) Loss
20. 'Not for Profit' Concerns prepare..... Account instead of Profit and Loss Account.
a) Trading b) Income and Expenditure c) Cash d) Receipts and Payments
21. A list of balances of all the accounts in ledger is called
a) Balance sheet b) Profit and loss A/c c) Trading A/c d) Trial Balance
22. Opening stock is entered in a Trading A/c on the.....side.

A.R.B.Garud College Shendurni Tal Jamner Dist Jalgaon
Bridge Course – F.Y.B.Com
2019-2020
Question paper
Financial and Cost Accounting



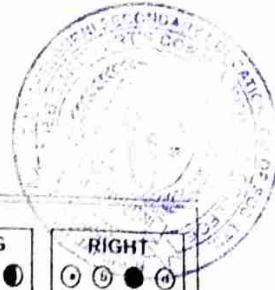
23. The Indian Partnership Act is in force since
a) 1932 b) 1956 c) 1960 d) 1984
24. A partner below 18 years of age is called as
a) Active b) Sleeping c) Nominal d) Minor
25. Partnership is an association of or more persons.
a) Two b) Seven c) Ten d) Twenty
26. If dates of drawings are not given, interest on drawings is charged for.....months.
a) Three b) Six c) Nine d) twelve
27. Maximum..... persons are required to form a partnership having Banking business.
a) Two b) seven c) ten d) twenty
28. The gross profit is transferred to.....account.
a) Trading b) Profit and loss c) Capital d) Current
29. All indirect expenses are debited to.....account.
a) Trading b) Capital c) Profit and loss d) Current
30. A.....is an intangible asset.
a) Goodwill b) stock c) Building d) Cash
31. Recording of an entry from journal to ledger is called as
a) Balancing b) Posting c) Totaling d) transferring
32. Debtors A/c showsbalance.
a) Debit b) Credit c) Nominal d) Real
33. Wages A/c is transferred toA/c.
a) Trading a/c b) Profit and loss A/c c) Trial Balance d) Any
34. Bank Reconciliation Statement is prepared by
a) Trader b) Bank c) Seller d) Student
35. Bank gives overdraft facility toaccount.
a) Savings b) Current c) Fixed deposit d) Recurring
36. A trial balance is list ofaccounts.
a) Personal b) Real c) Nominal d) Ledger
37. A trial balance is a
a) Ledger b) Journal c) Subsidiary d) Statement
38. Rectification entries are passed in
a) Ledger b) Balance sheet c) Cash book d) Journal proper
39. In Straight Line Method of depreciation the amount of depreciation every year.
a) Remain constant b) Increased c) Fluctuating d) Decreased
40. The amount of depreciation goes on decreasing at the end of working life of an asset
a) Fixed instalment b) Straight Line Method c) Revaluation d) Written Down Value
41. Surplus of income over expenses is
a) Loss b) Profit c) Financial Societies d) Trademark
42. Amount which is not receivable from customer is known as
a) Debts b) Debtors c) Bad Debts d) Doubtful debts
43. Money value or the reputation of business is known as
a) Copyright b) Goodwill c) Patents d) Trademark
44. Recording of transactions in the journal is called
a) Posting b) Casting c) Tallying d) Journalising
45. Goods or Amount taken by proprietor for his personal use should be debited to
a) Sales a/c b) Drawings a/c c) Purchases a/c d) Cash a/c
46. An entry recorded on both sides of cash book is known as
a) Opening b) Rectifying c) Transfer d) Contra
47. Sub-division of journal is known as
a) Subsidiary b) Purchase returns c) Purchase d) Journal proper
48. The person who draws the cheque and sign on it is the
a) Drawer b) Drawee c) Payee d) All of the above
49. A fixed amount is deposited for a fixed period in deposit account.
a) Current b) Savings c) Fixed d) recurring
50. Machinery A/c shows balance.
a) Credit b) Debit c) Dr. d) None

V.S.J.D.
 Principal
 Appasaheb R.B.Garud Arts & Science College
 Commerce & Science College
 Shendurni-422204, (tal.Jamner)

2019 - 2020

Fee Test

TEST NO.-

ANSWER SHEET
(SLOW AND ADVANCED LEARNER)

IMPORTANT INSTRUCTIONS : Please read the instruction carefully before writing.

- Use ONLY BLACK BALL PEN for writing the Roll number, Question paper code and Answer.
- Darken ONLY ONE CIRCLE with BLACK BALL PEN for each answer as shown in the example. If you darken more than one circle your answer will be treated as wrong.
- Do not make any stray marks on the answer sheet.
- Rough work must not be done on the answer sheet.
- Do not fold the Answer Sheet.

<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

DETAILS OF STUDENT - WAGH JAYSHRI DNYNESHWAR

NAME WAGH JAYSHRI DNYNESHWAR

CLASS F Y B COM

SUBJECT ACCOUNTING

DATE OF EXAM 03072019

CENTRE OF EXAM SHENDURNI CODE

TOTAL			
15			

Invigilator's Signature

A	B	C	D
01	●	0	0
02	0	●	0
03	0	0	●
04	0	0	0
05	0	0	●
06	0	●	0
07	0	0	●
08	0	●	0
09	●	0	0
10	0	●	0
11	0	0	●
12	0	0	●
13	0	0	0
14	0	0	●
15	0	●	0
16	●	0	0
17	0	●	0
18	0	0	●
19	0	0	●
20	0	0	●

A	B	C	D
21	0	0	●
22	0	0	●
23	0	●	0
24	0	●	0
25	●	0	0
26	0	●	0
27	0	0	●
28	0	0	●
29	0	●	0
30	0	●	0
31	●	0	0
32	0	●	0
33	0	0	●
34	0	0	●
35	0	0	●
36	0	●	0
37	●	0	0
38	0	●	0
39	0	●	0
40	0	0	●

A	B	C	D
41	0	●	0
42	●	0	0
43	●	0	0
44	0	●	0
45	0	0	●
46	0	0	●
47	0	0	●
48	0	0	●
49	0	●	0
50	●	0	0
51	0	0	0
52	0	0	0
53	0	0	0
54	0	0	0
55	0	0	0
56	0	0	0
57	0	0	0
58	0	0	0
59	0	0	0
60	0	0	0

A	B	C	D
61	0	0	0
62	0	0	0
63	0	0	0
64	0	0	0
65	0	0	0
66	0	0	0
67	0	0	0
68	0	0	0
69	0	0	0
70	0	0	0
71	0	0	0
72	0	0	0
73	0	0	0
74	0	0	0
75	0	0	0
76	0	0	0
77	0	0	0
78	0	0	0
79	0	0	0
80	0	0	0

A	B	C	D
81	0	0	0
82	0	0	0
83	0	0	0
84	0	0	0
85	0	0	0
86	0	0	0
87	0	0	0
88	0	0	0
89	0	0	0
90	0	0	0
91	0	0	0
92	0	0	0
93	0	0	0
94	0	0	0
95	0	0	0
96	0	0	0
97	0	0	0
98	0	0	0
99	0	0	0
100	0	0	0

Waghi
P.T.U. Jalandhar
Bathinda, Gurdaspur & Amritsar
Districts
Mahatma Gandhi Arts & Science College
Jalandhar, Punjab 144001, India

2019-2020

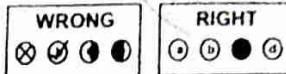
ANSWER SHEET
[SLOW AND ADVANCED LEARNER]

TEST NO. -

Post-test

IMPORTANT INSTRUCTIONS : Please read the instruction carefully before writing.

- Use ONLY BLACK BALL PEN for writing the Roll number, Question paper code and Answer.
- Darken ONLY ONE CIRCLE with BLACK BALL PEN for each answer as shown in the example. If you darken more than one circle your answer will be treated as wrong.
- Do not make any stray marks on the answer sheet.
- Rough work must not be done on the answer sheet.
- Do not fold the Answer Sheet.



DETAILS OF STUDENT -

NAME WAGH JAYSHRI DNYANESHWAR

CLASS FYBCOM

SUBJECT ACCOUNTING

DATE OF EXAM 01/08/2019

CENTRE OF EXAM SHENDURNI CODE

TOTAL	
31	In-charge Signature

	A	B	C	D
01	0	0	0	●
02	0	0	●	0
03	0	●	0	0
04	●	0	0	0
05	0	●	0	0
06	0	0	●	0
07	0	0	0	●
08	0	0	0	●
09	0	●	0	0
10	0	●	0	0
11	●	0	0	0
12	0	●	0	0
13	0	0	●	0
14	0	0	0	●
15	0	0	●	0
16	0	●	0	0
17	●	0	0	0
18	0	●	0	0
19	0	0	●	0
20	0	0	0	●

	A	B	C	D
21	0	0	0	●
22	0	0	●	0
23	0	●	0	0
24	●	0	0	0
25	●	0	0	0
26	0	●	0	0
27	0	0	●	0
28	0	0	0	●
29	0	0	●	0
30	0	●	0	0
31	●	0	0	0
32	●	0	0	0
33	0	●	0	0
34	0	0	●	0
35	0	0	0	●
36	0	0	0	●
37	0	0	●	0
38	0	●	0	0
39	●	0	0	0
40	0	●	0	0

	A	B	C	D
41	0	0	●	0
42	0	●	0	0
43	●	0	0	0
44	0	●	0	0
45	0	0	●	0
46	0	0	0	●
47	0	0	0	●
48	0	0	●	0
49	0	●	0	0
50	●	0	0	0
51	0	0	0	0
52	0	0	0	0
53	0	0	0	0
54	0	0	0	0
55	0	0	0	0
56	0	0	0	0
57	0	0	0	0
58	0	0	0	0
59	0	0	0	0
60	0	0	0	0

	A	B	C	D
61	0	0	0	0
62	0	0	0	0
63	0	0	0	0
64	0	0	0	0
65	0	0	0	0
66	0	0	0	0
67	0	0	0	0
68	0	0	0	0
69	0	0	0	0
70	0	0	0	0
71	0	0	0	0
72	0	0	0	0
73	0	0	0	0
74	0	0	0	0
75	0	0	0	0
76	0	0	0	0
77	0	0	0	0
78	0	0	0	0
79	0	0	0	0
80	0	0	0	0

	A	B	C	D
81	0	0	0	0
82	0	0	0	0
83	0	0	0	0
84	0	0	0	0
85	0	0	0	0
86	0	0	0	0
87	0	0	0	0
88	0	0	0	0
89	0	0	0	0
90	0	0	0	0
91	0	0	0	0
92	0	0	0	0
93	0	0	0	0
94	0	0	0	0
95	0	0	0	0
96	0	0	0	0
97	0	0	0	0
98	0	0	0	0
99	0	0	0	0
100	0	0	0	0

2018 - 19

Slow Learners Record. - F.Y.B.com
Financial & Cost Accounting



sr. No.	Name of the Student	Test I 01/07/2018	Test II 01/08/2018
(1)	Baviskar Gopal Sudhakar	05	21
(2)	Naik Shital Sukalax	08	20
(3)	Phote Rina Prabhakar	11	31
(4)	Zakare Gayatri Ravindra	12	28
(5)	Pawar Gopal Dasharesh	09	26

gld

[Yogita Chaudhari]

Vpatro

Appasaheb N. H. Garud Art's
Commerce & Science College
Shendurni-424204, Tal.Jamner

Appasaheb Ragunathrao Bhauroo Garud Arts, Commerce and Science College, Shendurni.

Pre/Post Test for bridge course

Slow And Advance learner

Academic Year :2018-2019

Subject: Financial And Cost Account

65	PATIL POOJA KAILAS
66	PATIL PRITI SURYABHAN
67	PATIL PUNAM PRAVIN
68	PATIL RAHUL KAILAS
69	PATIL SHUBHANGI RAMESH
70	PATIL SNEHAL BHASKAR
71	PATIL SUMITA DIGAMBAR
72	PATIL SWATI ARJUN
* 73	PATIL VAISHALI SHIVAJI
74	PAWAR AKASH AMARSING
75	RAJPUT ASHWINI VIJAYSING
76	RAJPUT PRIYANKA SUMERSING
77	RATHOD CHETAN NAMDEV
* 78	RATHOD DINESH SUNIL
* 79	RATHOD UMA NAVALSING
* 80	RAUT GOPAL DASHARATH
* 81	RAUT SAGAR RATILAL
* 82	SHEVALE GAYATRI GAJANAN
* 83	SHEVALE POOJA DATTATRAY
* 84	SHEVALE NIRASHA VIJAY
* 85	SHEVALE AMOL RAMNATH
* 86	SHEVALE SAGAR BASHHARAT
* 87	SHEVALE SITAL BHAVILAL
* 88	SHEVALE VINITA DNYESHWAR
* 89	SHEVALE VIDETTA SANJAY
* 90	SHEVALE VIKKATESH SANJAY
* 91	SHEVALE VITTHARAM
* 92	SHEVALE VANTOSH
* 93	SHEVALE VINODA
* 94	SHEVALE VISHNU

HOD

Yashodha
HOD

D/H



1. A..... is an intangible asset.
 - a) Goodwill b) stock c) Building d) Cash
2. Return outward are deducted from
 - a) Purchases b) Sales c) Capital d) Debtors
3. The proportion in which old partners make a sacrifice is calledratio.
 - a) Capital b) Gaining c) Sacrifice d) New
4. X, Y and Z are partners sharing profits in the ratio of 5:3:2, if Y retires then new ratio will be -
 - a) 5:2 b) 5:3 c) 3:2 d) 1:1
5. Gain ratio is calculated on
 - a) Admission of a partner
 - b) Retirement of a partner
 - c) Death of a partner
 - d) retirement or death of a partner
6. In case of dissolution assets and liabilities are transferred to..... A/c.
 - a) Bank A/c b) Partner's capital A/c c) Realisation A/c d) Partner's current A/c
7. Partnership is compulsorily dissolved when the partners of the firm become
 - a) Solvent b) Insolvent c) Creditor d) None of these
8. All activities of partnership firm cease(stop) onof firm.
 - a) Dissolution b) Admission c) Retirement d) None of these
9. Income and Expenditure Account is a
 - a) Capital A/c b) Real A/c c) Personal A/c d) Nominal A/c
10. Excess of income over Expenditure is termed as
 - a) Deficit b) Profit c) Surplus d) Loss
11. 'Not for Profit' Concerns prepare Account instead of Profit and Loss Account.
 - a) Trading b) Income and Expenditure c) Cash d) Receipts and Payments
12. Surplus of income over expenses is
 - a) Loss b) Profit c) Financial Societies d) Trademark
13. Amount which is not receivable from customer is known as
 - a) Debts b) Debtors c) Bad Debts d) Doubtful debts
14. Money value or the reputation of business is known as
 - a) Copyright b) Goodwill c) Patents d) Trademark
15. Recording of transactions in the journal is called
 - a) Posting b) Casting c) Tallying d) Journalising
16. Goods or Amount taken by proprietor for his personal use should be debited to
 - a) Sales a/c b) Drawings a/c c) Purchases a/c d) Cash a/c
17. An entry recorded on both sides of cash book is known as
 - a) Opening b) Rectifying c) Transfer d) Contra
18. Sub-division of journal is known as
 - a) Subsidiary b) Purchase returns c) Purchase d) Journal proper
19. The person who draws the cheque and sign on it is the
 - a) Drawer b) Drawee c) Payee d) All of the above
20. A fixed amount is deposited for a fixed period in..... deposit account.
 - a) Current b) Savings c) Fixed d) recurring
21. Machinery A/c shows.....balance.
 - a) Credit b) Debit c) Positive d) Negative
22. Recording of an entry from journal to ledger is called as
 - a) Balancing b) Posting c) Totaling d) transferring
23. Debtors A/c shows.....balance.
 - a) Debit b) Credit c) Nominal d) Real
24. Wages A/c is transferred to..... A/c.

A.R.B.Garud College Shendurni Tal Jamner Dist Jalgaon
Bridge Course – F.Y.B.Com
2018-19
Question paper
Financial and Cost Accounting



- a) Trading a/c b) Profit and loss A/c c) Trial Balance d) Any
25. Bank Reconciliation Statement is prepared by
a) Trader b) Bank c) Seller d) Student
26. Bank gives overdraft facility to account.
a) Savings b) Current c) Fixed deposit d) Recurring
27. A trial balance is list of accounts.
a) Personal b) Real c) Nominal d) Ledger
28. A trial balance is a
a) Ledger b) Journal c) Subsidiary d) Statement
29. Rectification entries are passed in
a) Ledger b) Balance sheet c) Cash book d) Journal proper
30. In Straight Line Method of depreciation the amount of depreciation every year.
a) Remain constant b) Increased c) Fluctuating d) Decreased
31. The amount of depreciation goes on decreasing at the end of working life of an asset
a) Fixed instalment b) Straight Line Method c) Revaluation d) Written Down Value
32. A list of balances of all the accounts in ledger is called
a) Balance sheet b) Profit and loss A/c c) Trading A/c d) Trial Balance
33. Opening stock is entered in a Trading A/c on the side.
a) Credit b) Debit c) Assets d) Liabilities
34. The Indian Partnership Act is in force since
a) 1932 b) 1956 c) 1960 d) 1984
35. A partner below 18 years of age is called as
a) Active b) Sleeping c) Nominal d) Minor
36. Partnership is an association of or more persons.
a) Two b) Seven c) Ten d) Twenty
37. If dates of drawings are not given, interest on drawings is charged for months.
a) Three b) Six c) Nine d) twelve
38. Maximum persons are required to form a partnership having Banking business.
a) Two b) seven c) ten d) twenty
39. The gross profit is transferred to account.
a) Trading b) Profit and loss c) Capital d) Current
40. All indirect expenses are debited to account.
a) Trading b) Capital c) Profit and loss d) Current
41. Purchases of stationary is an expenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
42. In case of non trading concern the excess of assets over liabilities is termed as
a) Surplus b) Deficit c) Capital fund d) Loan
43. When Closing Capital is greater than Opening Capital it denotes
a) Profit b) Loss c) no profit, no loss d) Assets
44. The capital in the beginning of the accounting year is ascertained by preparing
a) Receipt and Payment A/c.. b) Cash A/c
b) Statement of Profit or Loss
c) Opening Statement of Affairs
45. Under Single Entry System, Opening Capital = Opening Assets –
a) Closing Assets b) Opening Liabilities c) Opening Assets d) Closing Liabilities
46. Nominal value of shares allotted to the public is called capital.
a) Authorised b) Reserve c) Paid up d) Subscribed
47. If shares are issued at its face value, it is called as issue at
a) Premium b) Discount c) Par d) None of these
48. When shares are forfeited, share capital account is
a) Debited b) Credited c) Adjusted d) None of these
49. is an acknowledgement of debt under common seal of company.
a) Share b) Debenture c) Cheque d) Bond
50. The debenture holder is of the company.
a) Debtor b) Creditor c) Owner d) Supplier
- V. Patil*
Principal
A.P.S.A.C.E. Garud Arts & Science College
Jamner - 425510
Shareholder

2017-18

Slow Learners Record. - F.Y.B.com

Financial & cost Accounting



Sr. No.	Name of the Student	Test I	Test II	Remark
①	Baviskar Saurabh Dilip	08	19	
②	Ingale Kapil Sanjay	09	21	
③	Sheikre Gopal Arjun	11	31	
④	Deethe Pooja Titendral	15	33	
⑤	Rathod Rahul Sunit	14	29	

9/2

[Yogita Chakheri)

Vijay
Dated
Apparel & Design Ad's
Commerce & Management
Sant Dnyaneshwar
University of Mumbai

Appasahab Ragunathrao Bhaurao Garud Arts, Commerce and Science College, Shendurni.

Pre/Post Test for bridge course

Slow And Advance learner

Subject: Financial And Cost Account

Academic Year :2017-2018

Slow And Advance learner

Roll No	Student Name	Class: F. Y. B. Com.												Month:		Sign Of Student								
		1	2	3	4	5	6	7	8	9	1	1	1	1	1	1	1	1	1	1	1	1	Total	
1	AGRAWAL SHWETA GANESH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	9	0
2	AHER SHIVANI SUNIL	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	8	7
3	AHIRE SWATI SHATARAM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	6	5
4	APAR SMITA SOPAN	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	7	3
5	ASWAR PAVAN NAMDEV	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
6	BADGUJAR AJAY SANJAY	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
7	BADGUJAR VARSHA DATTATRAY	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
8	BARI GAJANAN SANTOSH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
9	BARI PUNAM AMRUT	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
10	BAVISKAR POOJA MADHUKAR	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
11	BAVISKAR PRIYANKA SHIVAJI	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
12	BAVISKAR SAURABH DILIP	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
13	BHADANGE UDDHAV PUNDLIK	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
14	BHARUDE HARISHCHANDRA	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
15	SUDHAKAR	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
16	BHOI PRAVIN GOVINDA	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
17	BHOI SACHIN RAMESH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
18	BORASE RAVINDRA RAMESH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
19	BORSE GAJANAN PUNDLIK	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
20	CHAUDHARI AMOL PRALHAD	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
21	CHAUDHARI MANISHA SUNIL	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
22	CHAVAN ARATI KAILAS	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
23	CHAVAN RAHUL SHANKAR	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
24	CHAVAN VISHAL RAMESH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
25	CHAVHAN ANKUSH MADAN	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
26	DETHE POOJA JITENDRA	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1
27	FUSE GOPAL SUNIL	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	0	1



For Show & Advance Learner

A.R.B.Garud College Shendurni Tal Jamner Dist Jalgaon
Bridge Course – F.Y.B.Com
2017-18
Question paper
Financial and Cost Accounting



1. If dates of drawings are not given, interest on drawings is charged for months.
a) Three b) Six c) Nine d) twelve
2. Maximum persons are required to form a partnership having Banking business.
a) Two b) seven c) ten d) twenty
3. The gross profit is transferred to account.
a) Trading b) Profit and loss c) Capital d) Current
4. All indirect expenses are debited to account.
a) Trading b) Capital c) Profit and loss d) Current
5. A is an intangible asset.
a) Goodwill b) stock c) Building d) Cash
6. Return outward are deducted from
a) Purchases b) Sales c) Capital d) Debtors
7. The proportion in which old partners make a sacrifice is called ratio.
a) Capital b) Gaining c) Sacrifice d) New
8. X, Y and Z are partners sharing profits in the ratio of 5:3:2, if Y retires then new ratio will be -
a) 5:2 b) 5:3 c) 3:2 d) 1:1
9. Gain ratio is calculated on
a) Admission of a partner
b) Retirement of a partner
c) Death of a partner
d) d) retirement or death of a partner
10. In case of dissolution assets and liabilities are transferred to A/c.
a) Bank A/c b) Partner's capital A/c c) Realisation A/c d) Partner's current A/c
11. Partnership is compulsorily dissolved when the partners of the firm become
a) Solvent b) Insolvent c) Creditor d) None of these
12. All activities of partnership firm cease(stop) on of firm.
a) Dissolution b) Admission c) Retirement d) None of these
13. Income and Expenditure Account is a
a) Capital A/c b) Real A/c c) Personal A/c d) Nominal A/c
14. Excess of income over Expenditure is termed as
a) Deficit b) Profit c) Surplus d) Loss
15. 'Not for Profit' Concerns prepare Account instead of Profit and Loss Account.
a) Trading b) Income and Expenditure c) Cash d) Receipts and Payments
16. Purchases of stationary is an expenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
17. In case of non trading concern the excess of assets over liabilities is termed as
a) Surplus b) Deficit c) Capital fund d) Loan
18. When Closing Capital is greater than Opening Capital it denotes
a) Profit b) Loss c) no profit, no loss d) Assets
19. The capital in the beginning of the accounting year is ascertained by preparing
a) Receipt and Payment A/c
b) Cash A/c
c) Statement of Profit or Loss
d) Opening Statement of Affairs
20. Under Single Entry System, Opening Capital = Opening Assets -
a) Closing Assets b) Opening Liabilities c) Opening Assets d) Closing Liabilities
21. Nominal value of shares allotted to the public is called capital.
a) Authorised b) Reserve c) Paid up d) Subscribed
22. If shares are issued at its face value, it is called as issue at
a) Premium b) Discount c) Par d) None of these

H. H. J.
Principal
Appasaheb R.B.Garud Arts
Commerce & Science College
Shendurni-414204, Tal.Jamner

For Slow & Advanced Learner

A.R.B.Garud College Shendurni Tal Jamner Dist Jalgaon

Bridge Course – F.Y.B.Com

2017-18

Question paper

Financial and Cost Accounting



23. When shares are forfeited, share capital account is

- a) Debited b) Credited c) Adjusted d) None of these

24. is a acknowledgement of debt under common seal of company.

- a) Share b) Debenture c) Cheque d) Bond

25. The debenture holder is.....of the company.

- a) Debtor b) Creditor c) Owner d) Supplier

26. Surplus of income over expenses is

- a) Loss b) Profit c) Financial Societies d) Trademark

27. Amount which is not receivable from customer is known as

- a) Debts b) Debtors c) Bad Debts d) Doubtful debts

28. Money value or the reputation of business is known as

- a) Copyright b) Goodwill c) Patents d) Trademark

29. Recording of transactions in the journal is called

- a) Posting b) Casting c) Tallying d) Journalising

30. Goods or Amount taken by proprietor for his personal use should be debited to

- a) Sales a/c b) Drawings a/c c) Purchases a/c d) Cash a/c

31. An entry recorded on both sides of cash book is known as

- a) Opening b) Rectifying c) Transfer d) Contra

32. Sub-division of journal is known as

- a) Subsidiary b) Purchase returns c) Purchase d) Journal proper

33. The person who draws the cheque and sign on it is the

- a) Drawer b) Drawee c) Payee d) All of the above

34. A fixed amount is deposited for a fixed period in deposit account.

- a) Current b) Savings c) Fixed d) recurring

35. Machinery A/c showsbalance.

- a) Credit b) Debit c) Positive d) Negative

36. Recording of an entry from journal to ledger is called as

- a) Balancing b) Posting c) Totaling d) transferring

37. Debtors A/c showsbalance.

- a) Debit b) Credit c) Nominal d) Real

38. Wages A/c is transferred to.....A/c.

- a) Trading a/c b) Profit and loss A/c c) Trial Balance d) Any

39. Bank Reconciliation Statement is prepared by

- a) Trader b) Bank c) Seller d) Student

40. Bank gives overdraft facility to.....account.

- a) Savings b) Current c) Fixed deposit d) Recurring

41. A trial balance is list of accounts.

- a) Personal b) Real c) Nominal d) Ledger

42. A trial balance is a

- a) Ledger b) Journal c) Subsidiary d) Statement

43. Rectification entries are passed in

- a) Ledger b) Balance sheet c) Cash book d) Journal proper

44. In Straight Line Method of depreciation the amount of depreciation.....every year.

- a) Remains constant b) Increased c) Fluctuating d) Decreased

45. The amount of depreciation goes on decreasing at the end of working life of an asset

- a) Fixed instalment b) Straight Line Method c) Revaluation d) Written Down Value

46. A list of balances of all the accounts in ledger is called

- a) Balance sheet b) Profit and loss A/c c) Trading A/c d) Trial Balance

47. Opening stock is entered in a Trading A/c on the.....side.

- a) Credit b) Debit c) Assets d) Liabilities

48. The Indian Partnership Act is in force since

- a) 1932 b) 1956 c) 1960 d) 1984

49. A partner below 18 years of age is called as

- a) Active b) Sleeping c) Nominal d) Minor

50. Partnership is an association of.....or more persons.

- a) Two b) Seven c) Ten d) Twenty

Vishal
Principal
Appanabab R.E Garud Art's
Commerce & Science College
Shendurni 421001, Tal Jamner



Pee

ANSWER SHEET [SLOW AND ADVANCED LEARNER]

TEST NO. -

IMPORTANT INSTRUCTIONS : Please read the instruction carefully before writing.

- Use ONLY BLACK BALL PEN for writing the Roll number, Question paper code and Answer.
- Darken ONLY ONE CIRCLE with BLACK BALL PEN for each answer as shown in the example. If you darken more than one circle your answer will be treated as wrong.
- Do not make any stray marks on the answer sheet.
- Rough work must not be done on the answer sheet.
- Do not fold the Answer Sheet.

WRONG	RIGHT
<input checked="" type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>

DETAILS OF STUDENT -

NAME **BAVISKAR SAURA BH DILIP**

CLASS **FYBCOM**

SUBJECT **FINNCIAL ALC**

DATE OF EXAM **04/08/2017**

CENTRE OF EXAM **SHENDURNI** CODE

TOTAL

08

Qb
Invigilator's Signature

A	B	C	D	A	B	C	D	A	B	C	D	A	B	C	D		
01	000	●		21	000	●		41	0	●	00	61	0000	0	0000	81	0000
02	●	000	0	22	000	●		42	000	●	0	62	0000	0	0000	82	0000
03	000	●	0	23	●	000		43	00	●	0	63	0000	0	0000	83	0000
04	●	000	0	24	000	●		44	00	●	0	64	0000	0	0000	84	0000
05	000	●	0	25	000	●		45	000	●	0	65	0000	0	0000	85	0000
06	0	●	00	26	0	●	00	46	●	000	0	66	0000	0	0000	86	0000
07	0	●	00	27	000	●		47	000	●	0	67	0000	0	0000	87	0000
08	00	●	0	28	●	000		48	●	000	0	68	0000	0	0000	88	0000
09	00	●	0	29	00	●	0	49	00	●	0	69	0000	0	0000	89	0000
10	000	●	0	30	00	●	0	50	0	●	00	70	0000	0	0000	90	0000
11	00	●	0	31	000	●		51	0000			71	0000			91	0000
12	000	●	0	32	●	000		52	0000			72	0000			92	0000
13	000	●	0	33	00	●	0	53	0000			73	0000			93	0000
14	0	●	00	34	00	●	0	54	0000			74	0000			94	0000
15	00	●	0	35	●	000		55	0000			75	0000			95	0000
16	000	●	0	36	000	●		56	0000			76	0000			96	0000
17	●	000	0	37	●	000		57	0000			77	0000			97	0000
18	000	●	0	38	000	●		58	0000			78	0000			98	0000
19	00	●	0	39	0	●	00	59	0000			79	0000			99	0000
20	00	●	0	40	00	●	0	60	0000			80	0000			100	0000



ANSWER SHEET
FOR ALL AND ADVANCED LEARNER

TEST NO.-

IMPORTANT INSTRUCTIONS : Please read the instruction carefully before writing.

- Use ONLY BLACK BALL PEN for writing the Roll number Question paper code and Answer.
- Use ONLY BLACK BALL PEN for each answer as shown in the example.
- Darken ONLY ONE CIRCLE with BLACK BALL PEN for each answer as shown in the example. If you darken more than one circle your answer will be treated as wrong.
- Do not make any stray marks on the answer sheet.
- Rough work must not be done on the answer sheet.
- Do not fold the Answer Sheet.

WRONG

RIGHT

2017-18

DETAILS OF STUDENT - INGALE KAPIL SANJAY.

NAME INGALE KAPIL SANJAY

CLASS FYBCOM

SUBJECT ACCOUNTANCY

DATE OF EXAM 04/07/2017

CENTRE OF EXAM SHENDURNI CODE

TOTAL			
09			

Invigilator's Signature

A	B	C	D
1	●	0	0
2	0	●	0
3	0	0	●
4	0	0	●
5	0	●	0
6	●	0	0
7	0	●	0
8	0	0	●
9	●	0	0
10	0	●	0
11	0	0	●
12	●	0	0
13	0	●	0
14	0	0	●
15	●	0	0
16	0	●	0
17	0	0	●
18	●	0	0
19	0	●	0
20	0	0	●
21	●	0	0
22	0	●	0
23	0	0	●
24	●	0	0
25	0	●	0
26	0	0	●
27	●	0	0
28	0	●	0
29	0	0	●
30	●	0	0
31	0	●	0
32	0	0	●
33	●	0	0
34	0	●	0
35	0	0	●
36	●	0	0
37	0	●	0
38	0	0	●
39	●	0	0
40	0	●	0
41	●	0	0
42	0	●	0
43	0	0	●
44	0	0	●
45	0	●	0
46	●	0	0
47	0	0	●
48	●	0	0
49	0	●	0
50	●	0	0
51	0	0	●
52	0	0	●
53	●	0	0
54	0	●	0
55	0	0	●
56	●	0	0
57	0	●	0
58	0	0	●
59	●	0	0
60	0	●	0
61	0	0	●
62	●	0	0
63	0	●	0
64	0	0	●
65	●	0	0
66	0	●	0
67	0	0	●
68	●	0	0
69	0	●	0
70	0	0	●
71	●	0	0
72	0	●	0
73	0	0	●
74	●	0	0
75	0	●	0
76	0	0	●
77	●	0	0
78	0	●	0
79	0	0	●
80	●	0	0
81	0	●	0
82	0	0	●
83	●	0	0
84	0	●	0
85	0	0	●
86	●	0	0
87	0	●	0
88	0	0	●
89	●	0	0
90	0	●	0
91	0	0	●
92	●	0	0
93	0	●	0
94	0	0	●
95	●	0	0
96	0	●	0
97	0	0	●
98	●	0	0
99	0	●	0
100	0	0	●

2016-17

Slow Learners Record

Financial & Cost Accounting F.Y.B.com

F.Y.B.com



Serial No	Name of the Student	Test I	Test II	Remark
①	Sutari Bravin Ashok	05	20	
②	Patil Akshay Padmanab	09	21	
③	Koli Amol Daegade	12	29	
④	Bhai Dipali Arjan	15	25	
⑤	Wankhede Samadhan Laxman	13	30	

[Yogita P. Chandharia]

Principal
Appasabha R.B. Gurudatta's

Appasaheb Ragunathrao Bhauroao Garud Arts, Commerce and Science College, Shendurni.

Pre/Post Test for bridge course

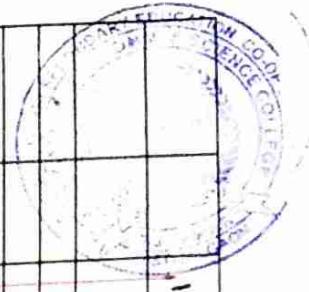
Slow And Advance learner

Subject: Financial And Cost Account

Academic Year :2016-2017

Class: F. Y. B. Com. Month:

Roll No	Student Name	1	2	3	4	5	6	7	8	9	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	3	Total	Sign Of Student
1	AHER MADHURI VIJAY	P	P	A	P	P	P	A	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	1	0	
2	BADGUJAR ASHVINI SANJAY	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	1	0
3	BADGUJAR SHITAL BAU	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
4	BADGUJAR VAISHALI SHIVLAL	P	A	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
5	BANKAR RUPALI DNYANESHWAR	P	P	P	A	P	P	P	A	P	P	A	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	1
6	BARI AKSHAY BHARAT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
7	BARI ARATI SANJAY	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
8	BARI GAYATRI MADHUKAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
9	BARI GEETA SUDHAKAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
10	BARI HARSHALI PANDURANG	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
11	BARI PRIYANKA SANJAY	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
12	BARI VIKAS PRAKASH	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
13	BHAGAT LALITA PRALHAD	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
14	BHIVSANE PRAVIN SAMBHAI	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
15	BHOI DIPALI ARUN	P	P	A	A	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
16	BHOI PUNAM CHANDRAKANT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
17	BHOI VISHAL RAJARAM	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
18	CHAUDHARI JYOTI SAMBHAI	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
19	CHAUDHARI KIRAN GAJENDRA	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
20	CHAUDHARI MUKTA DHANANJAY	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
21	CHAUDHARI SACHIN NANA	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
22	CHAUDHARI SAGAR SUNIL	P	P	P	A	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
23	CHAUDHARI SAPANA SUPADU	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
24	CHAUDHARI SHUBHANGI VITTHAL	P	P	A	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0
25	CHAUDHARI VIKAS DASHARATH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	0





1. The debenture holder is..... of the company.
a) Debtor b) Creditor c) Owner d) Supplier
2. is a acknowledgement of debt under common seal of company.
a) Share b) Debenture c) Cheque d) Bond
3. Nominal value of shares allotted to the public is called capital.
a) Authorised b) Reserve c) Paid up d) Subscribed
4. Under Single Entry System, Opening Capital = Opening Assets –
a) Closing Assets b) Opening Liabilities c) Opening Assets d) Closing Liabilities
5. The capital in the beginning of the accounting year is ascertained by preparing
a) Receipt and Payment A/c
b) Cash A/c
c) Statement of Profit or Loss
d) Opening Statement of Affairs
6. When Closing Capital is greater than Opening Capital it denotes
a) Profit b) Loss c) no profit, no loss d) Assets
7. In case of non trading concern the excess of assets over liabilities is termed as
a) Surplus b) Deficit c) Capital fund d) Loan
8. Purchases of stationary is an expenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
9. Purchases of stationary is anexpenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
10. 'Not for Profit' Concerns prepare..... Account instead of Profit and Loss Account.
a) Trading b) Income and Expenditure c) Cash d) Receipts and Payments
11. Excess of income over Expenditure is termed as
a) Deficit b) Profit c) Surplus d) Loss
12. Income and Expenditure Account is a
a) Capital A/c b) Real A/c c) Personal A/c d) Nominal A/c
13. All activities of partnership firm cease(stop) onof firm.
a) Dissolution b) Admission c) Retirement d) None of these
14. Partnership is compulsorily dissolved when the partners of the firm become
a) Solvent b) Insolvent c) Creditor d) None of these
15. In case of dissolution assets and liabilities are transferred toA/c.
a) Bank A/c b) Partner's capital A/c c) Realisation A/c d) Partner's current A/c
16. Gain ratio is calculated on
a) Admission of a partner
b) Retirement of a partner
c) Death of a partner
d) retirement or death of a partner
17. X, Y and Z are partners sharing profits in the ratio of 5:3:2, if Y retires then new ratio will be
a) 5:2 b) 5:3 c) 3:2 d) 1:1
18. The proportion in which old partners make a sacrifice is called ratio.
a) Capital b) Gaining c) Sacrifice d) New
19. Return outward are deducted from

V.P.A.J.B
Principal
Aspinwall R.B.Gulabji Arts
Commerce & Science College
Shendurni Tal, Jamner



- a) Purchases b) Sales c) Capital d) Debtors
- 20. A is an intangible asset.
 - a) Goodwill b) stock c) Building d) Cash
- 21. All indirect expenses are debited to account.
 - a) Trading b) Capital c) Profit and loss d) Current
- 22. The gross profit is transferred to account.
 - a) Trading b) Profit and loss c) Capital d) Current
- 23. Maximum persons are required to form a partnership having Banking business.
 - a) Two b) seven c) ten d) twenty
- 24. If dates of drawings are not given, interest on drawings is charged for months.
 - a) Three b) Six c) Nine d) twelve
- 25. Partnership is an association of or more persons.
 - a) Two b) Seven c) Ten d) Twenty
- 26. A partner below 18 years of age is called as
 - a) Active b) Sleeping c) Nominal d) Minor
- 27. The Indian Partnership Act is in force since
 - a) 1932 b) 1956 c) 1960 d) 1984
- 28. Opening stock is entered in a Trading A/c on the side.
 - a) Credit b) Debit c) Assets d) Liabilities
- 29. A list of balances of all the accounts in ledger is called
 - a) Balance sheet b) Profit and loss A/c c) Trading A/c d) Trial Balance
- 30. The amount of depreciation goes on decreasing at the end of working life of an asset
 - a) Fixed instalment b) Straight Line Method c) Revaluation d) Written Down Value
- 31. The amount of depreciation goes on decreasing at the end of working life of an asset
 - b) Fixed instalment b) Straight Line Method c) Revaluation d) Written Down Value
- 32. Rectification entries are passed in
 - a) Ledger b) Balance sheet c) Cash book d) Journal proper
- 33. A trial balance is a
 - a) Ledger b) Journal c) Subsidiary d) Statement
- 34. A trial balance is list of accounts.
 - a) Personal b) Real c) Nominal d) Ledger
- 35. Bank gives overdraft facility to account.
 - a) Savings b) Current c) Fixed deposit d) Recurring
- 36. Bank Reconciliation Statement is prepared by
 - a) Trader b) Bank c) Seller d) Student
- 37. Wages A/c is transferred to A/c.
 - a) Trading a/c b) Profit and loss A/c c) Trial Balance d) Any
- 38. Debtors A/c shows balance.
 - a) Debit b) Credit c) Nominal d) Real
- 39. Recording of an entry from journal to ledger is called as
 - a) Balancing b) Posting c) Totaling d) transferring
- 40. Machinery A/c shows balance.
 - a) Credit b) Debit c) Positive d) Negative

~~✓ S100~~
Principal
Anayashah R.B. Garud Arts & Commerce College
Constituted by Government
Shendurni, Jalgaon - 425 501, Maharashtra

2015-16

Slow Learner Records

Financial & Cost Accounting
F.Y.B.Com.



No.	Name of the Student	Test I 02/07/2015	Test II 03/08/2015	Remarks
①	Chavhan Ankush Atmaaram	04	18	
②	Nikam Pravin Bhimrao	11	23	
③	Shinde Kailash Bhushan	16	31	
④	Jadhav Chetan Santosh	9	19	
⑤	Beri Jayant Trambak	13	27	

Dr. Yogita P. Chikane

Principal
Appointed R.D.Garud Art's
Commerce & Science College
Shandur, Nashik, Maharashtra

Appasaheb Ragunathrao Bhaurao Garud Arts, Commerce and Science College, Shendurni.

Pre/Post Test for bridge course

Slow And Advance learner

Subject: Financial And Cost Account

Academic Year :2015-2016

Slow And Advance learner

Month:

Roll No	Student Name	Class: F. Y. B. Com.												Month:			
		1	2	3	4	5	6	7	8	9	1	1	1	1	1	3	Sign Of Student
1	AGRAWAL SHUBHAM DHARMENDRA	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P
2	AJALSONDE DIPAK FAKIRA	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
3	ASWAR AJAY NAMDEV	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4	ASWAR DIPALI ATMARAM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
5	BAGUL AJAY DINIKAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
6	BARI DIPALI VIJAY	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
7	BARI DNYANESHWAR MOTILAL	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
8	BARI GANESH ARUN	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
9	BARI GAURAV HARIDAS	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
10	BARI JAYANT TYAMBAK	P	P	A	P	A	P	P	P	P	P	P	P	P	P	P	P
11	BARI MADHURI VASANT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
12	BARI NILESH AMRUT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	BARI PUJA MARUTI	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
14	BARI SAPANA UTTAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
15	BARI SHITAL ASHOK	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
16	BARI SHUBHAM BHASKAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
17	BARI SONALI HARIDAS	P	P	P	P	P	P	P	P	P	C	P	P	P	P	P	P
18	BARI SWATI ASHOK	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	BARI SWATI EKNATH	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
20	BARI VAISHALI HARIDAS	A	P	D	P	P	P	P	P	P	P	P	P	P	P	P	P
21	BELDAR VIJAY SANJAY	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22	BHILKHEDE DIPALI HARI	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P
23	BHIVSANE SWATI SHIVRAM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
24	CHAUDHARI DNYANESHWAR RAVINDRA	P	A	P	P	P	A	P	P	P	P	P	P	P	P	P	P
25	CHAUDHARI LAXMIKANT DAYARAM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P
26	CHAUDHARI MANISHA KAILAS	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P





1. Purchases of stationary is an expenditure.
a) Capital b) Revenue c) Long-term d) Deferred revenue
2. In case of non trading concern the excess of assets over liabilities is termed as
a) Surplus b) Deficit c) Capital fund d) Loan
3. When Closing Capital is greater than Opening Capital it denotes
a) Profit b) Loss c) no profit, no loss d) Assets
4. The capital in the beginning of the accounting year is ascertained by preparing
a) Receipt and Payment A/c
b) Cash A/c
c) Statement of Profit or Loss
d) Opening Statement of Affairs
5. Under Single Entry System, Opening Capital = Opening Assets -.....
a) Closing Assets b) Opening Liabilities c) Opening Assets d) Closing Liabilities
6. Nominal value of shares allotted to the public is called capital.
a) Authorised b) Reserve c) Paid up d) Subscribed
7. If shares are issued at its face value, it is called as issue at
a) Premium b) Discount c) Par d) None of these
8. When shares are forfeited, share capital account is
a) Debited b) Credited c) Adjusted d) None of these
9. is a acknowledgement of debt under common seal of company.
a) Share b) Debenture c) Cheque d) Bond
10. The debenture holder is of the company.
a) Debtor b) Creditor c) Owner d) Supplier
11. Return outward are deducted from
a) Purchases b) Sales c) Capital d) Debtors
12. The proportion in which old partners make a sacrifice is called.....ratio.
a) Capital b) Gaining c) Sacrifice d) New
13. X, Y and Z are partners sharing profits in the ratio of 5:3:2, if Y retires then new ratio will be -
a) 5:2 b) 5:3 c) 3:2 d) 1:1
14. Gain ratio is calculated on
a) Admission of a partner
b) Retirement of a partner
c) Death of a partner
d) retirement or death of a partner
15. In case of dissolution assets and liabilities are transferred to..... A/c.
a) Bank A/c b) Partner's capital A/c c) Realisation A/c d) Partner's current A/c
16. Partnership is compulsorily dissolved when the partners of the firm become
a) Solvent b) Insolvent c) Creditor d) None of these
17. All activities of partnership firm cease(stop) on of firm.
a) Dissolution b) Admission c) Retirement d) None of these
18. Income and Expenditure Account is a
a) Capital A/c b) Real A/c c) Personal A/c d) Nominal A/c
19. Excess of income over Expenditure is termed as
a) Deficit b) Profit c) Surplus d) Loss
20. 'Not for Profit' Concerns prepare..... Account instead of Profit and Loss Account.
a) Trading b) Income and Expenditure c) Cash d) Receipts and Payments
21. A list of balances of all the accounts in ledger is called
a) Balance sheet b) Profit and loss A/c c) Trading A/c d) Trial Balance
22. Opening stock is entered in a Trading A/c on the side.
a) Credit b) Debit c) Assets d) Liabilities

V.Patil
Appasaheb R. Garud Arts
Commerce & Science College
Jalgaon - 425001, M.S. India