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**Roll No. \_\_\_\_\_\_\_\_\_\_\_\_**

**GST - 0151**

**Diploma in GST (I Semester) Examination, Dec.2018**

**COMMERCE**

**Basics of Accounting and Business Law**

*Time Allowed: Three Hours] [Maximum Marks: 70*

**Note:** Answer **all** questions.

**Q. 1.** Attempt any six of the followings: **5 \* 6= 30**

 fuEufyf[kr ls fdUgha N% ij fVIi.kh fyf[k,%

* 1. Concept of separate entity
	i`Fkd vfLrRo dh vo/kkj.kk
	2. Types of Accounts
	[kkrksa ds izdkj
	3. Cash Book
	jksdM+ cgh
	4. E-Ladger
	bZ&ystj
	5. Objectives of GST
	th,lVh ds mn~ns';
	6. Difference between Sale & Agreement to sale.
	fodz; vkSj fodze ds vuqcU/k esa D;k varj gS\
	7. Definition of Goods.

oLrq ;k eky dh ifjHkk"kk

* 1. Certain and uncertain goods.
	fuf'pr vkSj vfuf'pr eky

**Q. 2.** Explain the concept of Accounting. What are necessary accounting records for business? **10**
ys[kk'kkL= dh vo/kkj.kk,a crkb;saA ,d O;olk; ds fy, D;k vko';d vfHkys[k gSA

**OR/vFkok**

Prepare Bank Reconciliation Statement from the following information.

fuEufyf[kr lwpukvksa ls cSad lek/kku fooj.k cukb;s%

1. Balance as per Cash Book Rs. 12,500/-

jksdM+ iqLrd dh ckdh

1. Cheques sent to Bank for collection but not collected Rs. 4,500/-

psds cSad esa Hksth fdUrq laxzg ugha gqbZA

1. Cheques issued but not presented for Payment in Bank Rs. 5,500/-

psds tkjh dh x;h fdUrq Hkqxrku gsrq cSad esa izLrqr ugha dh x;hA

1. Interest of Investment credited in Bank Rs. 1,500/-

fofu;ksx ij C;kt dks cSad us tek fd;kA

1. Bank charges debited by Bank Rs. 500/-

cSad us cSad O;; MsfcV fd;s

**Q. 3.** What do you mean by electronic cash ledger? Explain accounting records under GST. **10**
bysDVªkWfuDl dS'k ystj ls vki D;k le>rs gS\ th,lVh ds vUrxZr j[ks tkus okys ys[kkadu vfHkys[kkas dk o.kZu fdft,A

**OR/vFkok**

Who is liable for payment of GST? Explain the methods of Payment of tax.

th,lVh dk Hkqxrku djus ds fy, dkSu mRrjnk;h gS\ dj dk Hkqxrku djus dh fof/k;kW dh O;k[;k dht,A

**Q. 4.** Define the term Contract of Sale. Explain its essentials. **10**
fodz; ds vuqca/k dks ifjHkkf"kr dhft,A blds vko';d rRoksa dh O;k[;k dhft,A

**OR/vFkok**

Define the term 'Condition and Warranty'. Explain various implied conditions and warranties.

'krZ vkSj okjaVh 'kCn dks ifjHkkf"kr dhft,A fofHkUu vLi"V 'krkZsa ,oa okjaVh dks crkb;sA

**Q. 5.** Define the term 'transfer of ownership'. What is the significance of transfer of ownership in a Contract of Sale? **10**
LokfeRo ds gLrkarj.k dks ifjHkkf"kr dhft,A LokfEkRo gLrkarj.k dk fodz; vuqca/k esa D;k egRo gS\

**OR/vFkok**

Define the term "Delivery of Goods". State the different modes of effective delivery of goods.

eky dh lqiqnZxh dks ifjHkkf"kr dhft,A ,d eky dh izHkkoh lqiqnZxh dh i)fr;kW D;k gS\