

## स्नातक उपाधि कार्यक्रम

सत्रांत परीक्षा

जून, 2013

ऐच्छिक पाठ्यक्रम : वाणिज्य

ई.सी.ओ.-2 : लेखाविधि-1

समय : 2 घण्टे

अधिकतम अंक : 50

कुल का : 70%

**नोट :** किन्हीं चार प्रश्नों के उत्तर लिखिए जिनमें प्रश्न संख्या 1 शामिल हो क्योंकि यह अनिवार्य है।

1. निम्नलिखित में से किन्हीं दो प्रश्नों के उत्तर लिखिए : 7+7
- एकरूपता की संकल्पना क्या है? इसके लेखांकन निहितार्थों की उदाहरणों सहित व्याख्या कीजिए।
  - लेखांकन के उद्देश्यों का उल्लेख कीजिए।
  - मूल्यहास से आप का क्या तात्पर्य है? मूल्यहास की राशि को प्रभावित करने वाले कारकों का उल्लेख कीजिए।
  - प्रावधानों (provisions) तथा संचयों (reserves) में अंतर बताइए।

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**WJ Hussar**



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