

Total No. of Printed Pages—4

CODE : 33VT A&A (Pr-I)
(EN)

2026

Suggestive Question Paper for

ACCOUNTANCY AND AUDITING

(Financial Accounting and Auditing)

Practical Paper : I

Full Marks : 40

Pass Marks : 16

Time : 3 hours

*The figures in the margin indicate full marks
for the questions.*

Note : The question paper for 2026 Exam has to be prepared on this basis without repeating from the suggestive questions as far as practicable.

Contd.

Answer **any three** questions from question nos. **1-6**
and question nos. **7** and **8** are **compulsory**.

1. Prepare a Memorandum of Association of an imaginary Public Limited Company containing different classes on a sheet or paper obtained from your examiner. 10

2. Rectify the following entries : 10
 - (i) Rs. 653 paid to Balin but wrongly entered as Rs. 635.
 - (ii) Furniture worth of Rs. 6,000 was purchased but recorded in Purchase Book.
 - (iii) Goods sold to Rahim for Rs. 600 but debited to Rahul.
 - (iv) Interest paid Rs. 200 but wrongly debited to Commission Account.

3. Draw up a Company Balance Sheet with imaginary particulars according to the VIth Schedule of Company Act. 10

4. Prepare a specimen of an Audit Programme on a sheet of paper collected from your examiner to audit the annual accounts of a Public Limited Company for the year ending on 31st March, 2024. 10

5. (a) Determine the value of goodwill when it is valued at 3 year's purchase of 4 years average profits which were as follows : 5

Profit in 2021 25,000

Profit in 2022 22,000

Profit in 2023 5,000

Profit in 2024 18,000

(b) A, B and C are partners sharing profit and losses in the ratio 3 : 2 : 1.

Calculate the new profit sharing ratio, if (i) A retires, (ii) B retires, (iii) C retires from the firm. 5

6. Rahul Ltd. Company forfeited 200 equity shares for non-payment of 1st call money @ Rs. 2 and 2nd and final call money @ Rs. 2 each. These shares were forfeited by the Directors after doing legal formalities and re-issue to another applicant @ Rs. 7 each as fully paid. Pass necessary Journal entries in the book of Company. 10

7. Viva voce. 5

8. Sessional Work Evaluation. 5

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Total No. of Printed Pages—3

CODE : 33VT A&A (Pr-II)
(EN)

2026

Suggestive Question Paper for

ACCOUNTANCY AND AUDITING

(Business Studies and Commercial Practice)

Practical Paper : II

Full Marks : 40

Pass Marks : 16

Time : 3 hours

Candidates shall note that each question will be bilingual, viz., in English/Assamese medium, for their ready reference. In case of any discrepancy or confusion in the medium/version, the English version will be considered as the authentic version.

The figures in the margin indicate full marks for the questions.

Note : The question paper for 2026 Exam has to be prepared on this basis without repeating from the suggestive questions as far as practicable.

Contd.

**Answer any three questions from question nos. 1–6
and question nos. 7 and 8 are
compulsory.**

1. Draw up a Bill of Exchange from the following facts : 10

Drawer : R. K. Das

Drawee : N. C. Deka

Amount : Rs. 15,000

Terms : 3 months

Date : 1st March, 2024

Place : Guwahati

2. Draw a computer and show its different components. 10

3. Prepare a list of a few financial institutions that provide finance for business. 10

4. Draft a general crossed cheque and a special crossed cheque with imaginary particulars. 10

5. Draft specimen of a promissory note and a cheque with imaginary particulars on a sheet of paper. 10

6. Write a note on the system and the different machines used for communication inside the organisation. 10

7. Viva voce. 5

8. Sessional Work Evaluation. 5

Contd.