

Total No. of Printed Pages—4

<b>CODE : 33VT A&amp;A (Pr-I)</b>
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(EN)
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**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.***

<p><b>Note :</b> The question paper for 2026 Exam has to be prepared on this basis without repeating from the suggestive questions as far as practicable.</p>
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*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
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Profit in 2022	22,000
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Profit in 2023	5,000
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Profit in 2024	18,000
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(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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<b>CODE : 33VT A&amp;A (Pr-II)</b>
(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.***

<p><b>Note :</b> The question paper for 2026 Exam has to be prepared on this basis without repeating from the suggestive questions as far as practicable.</p>
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*Contd.*

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

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|----|---|----|
| 1. | Draw up a Bill of Exchange from the following facts :   | 10 |
|    | Drawer : R. K. Das  |    |
|    | Drawee : N. C. Dekka  |    |
|    | 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.*