Total No. of Questions :5]

SEAT No. :

PE3460

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S.Y.B.Com.

CSAI232IKS-T: COSTING SYSTEM IN ANCIENT INDIA

(2024 Credit Pattern) (NEP) (Semester-III)

Time : 2 Hours] *[Max. Marks : 35*

Instructions to the candidates:

1) ***Question No. 1 & 5 are compulsory.***
2) ***Attempt any Two Questions from Question No. 2 to 4.***

Q1) Multiple choice questions (Any 5): **[5]**

a) In Vedic text, the term Bhrutya refers to _____.

i) Manager ii) Labour

iii) Accountant iv) Merchant

b) The Deshi Nama accounting system is also known as the _____Paddhati.

i) Vedic ii) Modern

iii) Traditional iv) Vahi-khata

c) The Parta System of Accounting is popularly associated with the ____community.

i) Marathi ii) Gujrati

iii) Marwari iv) Bengali

d) Evidence of Double Entry Bookkeeping in India emerged strongly during the _____period.

i) Colonial ii) Maurya

iii) Dutch iv) Gupta

e) The Indian accounting system experienced modernization and formal reforms after the year _____.

i) 1878 ii) 1950

iii) 1978 iv) 1879

f) The Indian accounting practices during Chanakya's period mainly focused on the classification of _____and expenditure.

i) Payments ii) Receipts

iii) Assets iv) Debt and Liabilities

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Q2) Describe the key features of the accounting system prevalent during Kautilya's/ Chanakya's period. **[10]**

Q3) State the key ideas of cost and management accounting in Shurkra Neeti **[10]**

Q4) Define the Bhrutya Concept and explain its Types in detail. **[10]**

Q5) Write Short Notes (Any 2): **[10]**

a) Classification of Receipts.

b) Features of Deshi Nama Accounting System.

c) Shurkra Neeti's Remuneration System.

d) Qualities of Bhrutya.



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