



Name :

Roll No. :

Invigilator's Signature :

**CS/B.OPTM/SEM-6/BO-605/2010
2010**

PROFESSIONAL PRACTICE MANAGEMENT

Time Allotted : 3 Hours

Full Marks : 70

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

GROUP – A

(Multiple Choice Type Questions)

1. Choose the correct alternatives for any *ten* of the following :

10 × 1 = 10

- i) The Consumer Protection Act was passed in the year
 - a) 1986
 - b) 2000
 - c) 1886
 - d) 1980.
- ii) Advertisement is
 - a) personal and paid form of communication
 - b) non-personal and paid form of communication
 - c) personal and unpaid form of communication
 - d) non-personal and unpaid form of communication.
- iii) Indemnity means
 - a) to deliver
 - b) to keep the goods without payment
 - c) to compensate or to make the loss of a party
 - d) revocation of an offer.

6510

[Turn over

CS/B.OPTM/SEM-6/BO-605/2010



- iv) Journal is the book of
- a) original entry
 - b) secondary entry
 - c) all cash transactions
 - d) all non-cash transactions.
- v) Depreciation is a type of
- a) capital expenditure b) revenue expenditure
 - c) loss d) income.
- vi) Consumer means
- a) one who pays for goods and services
 - b) one who pays for goods
 - c) one who pays for services
 - d) none of these.
- vii) Which of the following is not fixed assets ?
- a) Building b) Plant & machinery
 - c) Goodwill d) Cash.
- viii) Goodwill is a kind of
- a) current asset b) tangible assets
 - c) intangible assets d) none of these.
- ix) A bank reconciliation statement is prepared by
- a) bank b) cash book
 - c) company d) none of these.

6510

2



- x) Deficiency of service is covered under
- the W.B. Clinical Establishment Act
 - the Indian Contract Act
 - the Consumer Protection Act
 - none of these.
- xi) What is the assessment year, for the financial year 2009-2010 ?
- 2007 – 2008
 - 2008 – 2009
 - 2009 – 2010
 - 2010 – 2011.

GROUP – B

(Short Answer Type Questions)

Write short notes on any *three* of the following.

3 × 5 = 15

- Definition of a 'consumer' under the Consumer Protection Act.
- Trial balance.
- Differences between : Profit and Loss Account and Balance Sheet.
- Subsidiary books of account with example.

GROUP – C

(Long Answer Type Questions)

Answer any *three* of the following.

3 × 15 = 45

- How is a complaint lodged under the Consumer Protection Act ?
 - Describe the composition of the National Commission, under C.P.A.

5 + 10

CS/B.OPTM/SEM-6/BO-605/2010



7. You want to market a contact lens manufactured by your company. Do the necessary PR planning before you distribute the products in the market.
8. Journalize the following transactions in the books of Mr. P. Banerjee and post them into ledger account : 8 + 7

Date	Transactions	Rs.
2010		
January 01	Cash received as capital	5,000
January 08	Purchase machinery for cash	2,000
January 11	Purchased goods for cash	500
January 13	Sold goods for cash	800
January 15	Purchased furniture for cash	1,000
January 18	Paid salary to the clerk	500
January 21	Purchased goods for cash	600
January 23	Sold goods to Mr. Debtor on credit	300
January 29	Paid rent in cash	200
January 31	Purchased goods on credit from Mr. Creditor	200

9. What is a valid contract ? What are the essential features of a valid contract ? Explain your answer. 5 + 10
10. a) Name five heads of income *not* chargeable to Income Tax.
- b) Explain 'carry forward' of business loss, incurred by an optometrist in running his professional practice.
- c) "Community relation is a part of P.R." Explain.

5 + 5 + 5