

51. The business organization that is operated democratically for the mutual benefit of its members is
- cooperative society.
  - joint stock company.
  - private company.
  - public company.
  - sole proprietorship.
52. The surplus in income and expenditure account is the same as \_\_\_\_\_ in profit or loss account.
- discount allowed.
  - gross profit.
  - net loss.
  - net profit.
  - sundry expense.
53. The type of business organization where the owner provides capital and bears the risk alone is
- cooperative society.
  - partnership business.
  - private company.
  - public corporation.
  - sole proprietorship.
54. Which of the following is a disadvantage of cooperative society?
- Collective use of factors of production.
  - Inefficient management of resources.
  - Perpetual existence.
  - Profit is exempted from tax.
  - Provides loan facilities to members.
55. A service produced, sold and consumed at the same time is characterized as \_\_\_\_\_ service.
- homogeneous.
  - separable.
  - intangible.
  - perishable.
  - variable.
56. Which of the following is not a book of prime entry?
- Credit note.
  - Journal proper.
  - Purchase day book.
  - Purchases ledger.
  - Sales day book.
57. Which of the following is added to the proprietor's capital in a balance sheet?
- Drawings.
  - Gross profit.
  - Loan.
  - Net profit.
  - Net sales.
58. The balances posted to the trial balance are derived from \_\_\_\_\_ account.
- balance sheet.
  - journal.
  - ledger.
  - petty cash.
  - trading.

# 2014 Neco Question On Bookkeeping

**JG Myers**



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