

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

Michael Seilmaier



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