

2014

Time : 3 hours

Full Marks : 100

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

परीक्षार्थी यथासंभव अपने शब्दों में ही उत्तर दें।

The figures in the margin indicate full marks.
उपात के अंक पूर्णांक के द्योतक हैं।

Answer from both the Groups as directed.

निर्देशानुसार दोनों खण्डों से उत्तर दें।

Group - A

खण्ड - अ

(Objective Type Questions)

(वस्तुनिष्ठ प्रश्न)

Answer all questions of the following :

1. Choose the correct answer of the following :

2×10 = 20

(a) The father of Book-Keeping is :

(i) Carter

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(Turn over)

(ii) Lucas Pacioli

(iii) Spicer and Pegler

(iv) None of them

(b) The excess of expenditure over income during a period of time is called :

(i) Profit

(ii) Loss

(iii) Capital

(iv) None of these

(c) The first stage of double entry system is :

(i) Original Records

(ii) Posting

(iii) Classification

(iv) Trial Balance

(d) Prepaid Expenses Account is a :

(i) Nominal Account

(ii) Real Account

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(2)

Contd.

(iii) Personal Account

(iv) None of these

(e) Which asset is an example of most liquid asset ?

(i) Land

(ii) Debtors

(iii) Cash in hand

(iv) Furniture

(f) Goods purchased from Amar for ₹ 500, the account debited will be :

(i) Purchases Account

(ii) Sales Account

(iii) Amar Account

(iv) Cash Account

(g) Account which represents an item of assets is called :

(i) Personal Account

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(3)

(Turn over)

(ii) Real Account

(iii) Nominal Account

(iv) None of these

(h) A brief explanation of the transaction is called :

(i) Summarising

(ii) Particular

(iii) Narration

(iv) Information

(i) Discount is debited because it is :

(i) An Asset

(ii) A Loss

(iii) An Expense

(iv) An Income

(i) Debtor is a :

(i) Fixed Asset

(ii) Fictitious Asset

(iii) Intangible Asset

(iv) None of these

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(4)

Contd.

Group - B

खण्ड - ब

(Long-answer Type Questions)

(दीर्घ उत्तरीय प्रश्न)

Answer any four questions of the following :

20×4 = 80

निम्नलिखित में से किन्हीं चार प्रश्नों के उत्तर दें :

2. What do you mean by Book-Keeping ? Discuss its main objects.

पुस्तपालन से आप क्या समझते हैं ? इसके मुख्य उद्देश्य बताएँ ।

3. Explain the following terms in accounting :

लेखांकन में प्रयुक्त निम्नांकित शब्दों का वर्णन करें :

(a) Capital

पूंजी

(b) Debtors

देवदार

(c) Expenses

व्यय

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(5)

(Turn over)

4. What do you mean by Accounting Concepts ?

Mention any four.

लेखांकन अवधारणाओं से आप क्या समझते हैं ? किन्हीं चार को बताइए ।

5. What is double entry system ? Explain its principles.

दोहरा लेखा प्रणाली क्या है ? इसके सिद्धान्तों का वर्णन करें ।

6. What is Ledger ? Discuss the rules of posting in Ledger.

खाता-बही क्या है ? खाता-बही में खतौनी के नियम का वर्णन करें ।

7. What is Waste Book ? Explain its importance.

रद्दी-बही क्या है ? इसके महत्व की विवेचना करें ।

8. Explain the different forms of Accounts.

खातों के विभिन्न रूपों की व्याख्या करें ।

9. Write a note on Trial Balance.

तलपट पर एक टिप्पणी लिखें ।

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(6)

Contd.

10. Journalise the following transactions :

निम्नलिखित का रोजनामचा कीजिए :

2013

Jan. 01 Ram started business with cash
₹ 5,000

राम व्यापार प्रारम्भ किया ₹ 5,000 से ।

Jan. 05 Cash purchases ₹ 2,000.
नकद क्रय ₹ 2,000 ।

Jan. 09 Deposited into Bank ₹ 1,000.
बैंक में जमा किया ₹ 1,000 ।

Jan 25 Paid Salary ₹ 200.
वेतन दिया ₹ 200 ।

Jan 26 Paid Shop Rent Rs. 100.
दुकान किराया दिया ₹ 100 ।



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(7)

PRI/02/14