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PRI/03/14

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.
उपांत 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 :

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(Turn over)

निम्नलिखित में से सभी प्रश्नों के उत्तर दें :

1. Select the correct option for the following objective questions : $2 \times 10 = 20$

(a) The Process of recording transaction in a

Journal is termed as :

- (i) Posting
- (ii) Casting
- (iii) Recording
- (iv) Journalising

(b) An entry with more than one debit and credit is called :

- (i) Closing entry
- (ii) Opening entry
- (iii) Transfer entry
- (iv) Combined entry

(c) No journal entry is made for :

- (i) Trade Discount
- (ii) Cash Discount

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(2)

Contd.

(iii) Both (i) and (ii)

(iv) None of these

(d) How many column a journal has ?

(i) Three

(ii) Five

(iii) Four

(iv) None of the above

(e) Paid rent in advance to landlord :

(i) Debit Cash A/c

(ii) Credit Cash A/c

(iii) Debit Landlord A/c

(iv) Credit Rent A/c

(f) Trial Balance is a :

(i) Personal A/c

(ii) Normal A/c

(iii) Real A/c

(iv) None of these

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(3)

(Turn over)

(g) Pass Book is maintained by the :

- (i) Customer
- (ii) Debtors
- (iii) Banker
- (iv) Creditor

(h) Goods received first and issued first is called :

- (i) LIFO
- (ii) FIFO
- (iii) Both (i) and (ii)
- (iv) None of these

(i) The process of finding out the balance of an account is called :

- (i) Posting
- (ii) Totalling
- (iii) Balancing
- (iv) Adjustment

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Contd.

(j) Trial Balance is prepared to findout :

- (i) Errors of Principle
- (ii) Errors Omission
- (iii) Errors of Commission
- (iv) Arithmetical Errors

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 is Cash Book ? What are its different kinds ?

रोकड़ बही क्या है ? यह कितने प्रकार का होता है ?

3. What is Trial Balance ? Explain briefly the methods of preparing Trial Balance.

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तलपट क्या है ? तलपट बनाने की विधियों का संक्षेप में वर्णन करें ।

4. What is Profit and Loss Account ? Why is it prepared ?

लाभ-हानि खाता क्या है ? यह क्यों तैयार किया जाता है ?

5. What is a Journal ? Explain the principles of Journalising.

रोजनामचा क्या है ? रोजनामचा के सिद्धान्त का वर्णन करें ।

6. "Ledger is the Principal Book of Accounts in the Business." Explain.

“खाता बही व्यापार के खातों की प्रधान पुस्तक है ।” व्याख्या करें ।

7. What is Balance Sheet ? How is it prepared ?

स्थिति विवरण क्या है ? यह कैसे तैयार किया जाता है ?

8. Journalise the following transactions and past them in Ledger Account :

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(6)

Contd.

निम्न लेन-देन को रोजनामचा में प्रविष्टि कर खाता में खतौनी कीजिए :

2012		₹
Jan, 01	Business started with Cash	50,000
	व्यापार आरम्भ किया नकद	
	Business started with Goods	50,000
	व्यापार आरम्भ किया माल	
Jan, 05	Purchased goods for cash	25,000
	नकद माल खरीदा	
Jan, 10	Sold goods for Cash	10,000
	नकद माल बेचा	
Jan, 20	Cartage paid	200
	माल की दुलाई दी	
Jan, 25	Salary paid	3,000
	वेतन का भुगतान किया	

9. Prepare Trading and Profit and Loss and Balance Sheet as on March 31, 2012 :

31 मार्च, 2012 को व्यापारिक और लाभ-हानि खाता तथा आर्थिक विवरण बनाएँ :

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(7)

(Turn over)

Closing Stock as on 31st March, 2012 is ₹ 22,400 .

31 मार्च, 2012 को अन्तिम रहतिया ₹ 22,400 ।

10. Record the following transactions in Simple Cash Book for November, 2012 :

नवम्बर, 2012 माह के निम्न सौदों को साधारण रोकड़ बही में लिखें :

2012 ₹

Nov., 01 Cash in hand 12,500

हस्तस्थ रोकड़

Nov., 04 Cash paid to Hari 600

हरी को नकद भुगतान किया

Nov., 07 Purchased goods 800

माल की खरीद की

Nov., 12 Cash received from Amit 1,960

अमित से नकद पाया

Nov., 16 Sold goods for Cash 800

माल की नकद बिक्री की

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Debit Balance	Amount ₹	Credit Balance	Amount ₹
Machinery मशीनरी	27,000	Capital पूंजी	60,000
Sundry Debtors विविध देनदार	21,600	Bills Payable देय-विपत्र	2,800
Drawings आहरण	2,700	Creditors लेनदार	1,400
Purchases क्रय	58,500	Sales विक्रय	73,500
Wages मजदूरी	15,000		
Sundry Expenses विविध व्यय	600		
Rent किराया	1,350		
Carriage inward आंतरिक ढुलाई	450		
Bank बैंक	4,500		
Opening Stock प्रारम्भिक रहतिया	6,000		
	1,37,700		1,37,700

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2012 ₹

Nov., 20 Paid to Manish 590

मनीष को भुगतान किया

Nov., 25 Paid Cortage 100

डुलाई का भुगतान किया

Nov., 31 Paid Salary 1,000

वेतन दिया



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