

2008-09

Time : 3 hours

Full Marks : 80

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.

दोनों खण्डों से निर्देशानुसार उत्तर दें ।

Group – A

खण्ड – अ

(Compulsory)

(अनिवार्य)

Answer all questions : $2 \times 10 = 20$

सभी प्रश्नों के उत्तर दें :

1. Select the correct option from the following :
 - (i) Accounts recording transaction relating to Individual, Finance Company are known as :
 - (a) Personal A/c

- (b) Real A/c
 - (c) Nominal A/c
 - (d) None of these
- (ii) University of Patna is an example of :
- (a) Real A/c
 - (b) Nominal A/c
 - (c) Personal A/c
 - (d) None of these
- (iii) Machinery for Rs. 10,000 purchased for cash, A/c debited will be :
- (a) Cash A/c
 - (b) Machinery A/c
 - (c) Bank A/c
 - (d) Wages A/c
- (iv) Wages paid for installation of Machinery, A/c debited will be :
- (a) Machinery A/c
 - (b) Cash A/c
 - (c) Bank A/c
 - (d) Wages A/c
- (v) Transfer of entry from journal to ledger is called :
- (a) Journal Entry

- (b) Posting
(c) Compound Entry
(d) None of these
- (vi) When two or more transaction relating to one particular A/c takes place is called :
- (a) Journal Entry
(b) Posting
(c) Compound Entry
(d) None of these
- (vii) Goods sold to Kamal for Rs. 5,000, A/c debited will be :
- (a) Cash A/c
(b) Kamal A/c
(c) Sales A/c
(d) Purchases A/c
- (viii) Received an order of goods for Rs. 50,000 from Anil, A/c credited will be :
- (a) Purchases A/c
(b) Sales A/c
(c) Anil A/c
(d) None of these
- (ix) Discount allowed to all purchasers is called.:
- (a) Special discount

- (b) Cash discount
 - (c) Trade discount
 - (d) None of these
- (x) Cheque deposited in to Bank on the same date, A/c debited will be :
- (a) Cash A/c
 - (b) Bank A/c
 - (c) Purchases A/c
 - (d) Sales A/c

Group – B

खण्ड – ब

Answer any four questions :

किन्हीं चार प्रश्नों के उत्तर दें :

2. What is Journal ? Why is it necessary ? Give its format. 15
जर्नल क्या है ? इसको रखने की क्या आवश्यकता है ? इसका एक नमूना दीजिए ।
3. Define a ledger. What are its objects ? What are the rules of posting ? 15
खाता-बही की परिभाषा दीजिए । इसके कौन-कौन से उद्देश्य हैं ? खतौनी के क्या नियम हैं ?

EL – 13/2

(4)

Contd.

4. What is Trial Balance ? Why is it prepared ?

Prepare the format of Trial Balance. 15

तलपट क्या है ? इसे क्यों बनाया जाता है ? इसका एक नमूना दीजिए ।

5. What are the features of Trial Balance ? How a Trial Balance is prepared ? 15

तलपट की मुख्य विशेषताएँ क्या हैं ? तलपट किस प्रकार तैयार किया जाता है ?

6. Write short notes on the following : 5×3 = 15

निम्नलिखित पर संक्षिप्त टिप्पणियाँ लिखें :

(a) Trade Discount

व्यापारिक बट्टा

(b) Cash Discount

नकद बट्टा

(c) Compound Entries

संयुक्त प्रविष्टियाँ

7. Journalise the following : 15

निम्नलिखित का रोजनामचा कीजिए :

(i) Bought goods from Nilesh for cash
Rs. 1,500

निलेश से 1,500 रु० कर माल नकद खरीदा ।

(ii) Paid to Sita Rs. 965 in full settlement for her dues of Rs. 1,000.

सीता को उसके बकाये के 1,000 रु० के लिए पूर्ण भुगतान में 965 रु० चुकाए ।

(iii) Goods sold to Raja for cash Rs. 1,000 and credit Rs. 5,000.

राजा को नकद 1,000 रु० एवं उधार 5,000 रु० का माल बेचा ।

(iv) Purchased goods from Abhinav for cash Rs. 50,000.

अभिनव से नकद माल क्रय किया 50,000 रु० ।

(v) Paid Rs. 250 in cash as wages in installation of Machine.

एक मशीन को लगाने पर मजदूरी के रूप में 250 रु० दिए ।

8. (i) Goods worth Rs. 400 were given as charity.

15

400 रु० का माल दान में दिया गया ।

(ii) Received Rs. 975 from Hari Kishan in full settlement of his account Rs. 1,000.

हरिकिशन से उसके खाते के 1,000 रु० के पूर्ण निबटारे में 975 रु० प्राप्त किया ।

(iii) Rahul who owed Rs. 2,000 became insolvent and 60 paise in a rupee is received from his estate.

राहुल, जो कि 2,000 रु० का देनदार था, दिवालिया हो गया और एक रुपया में 60 पैसे के हिसाब से उसकी सम्पत्ति से प्राप्त हुआ ।

(iv) Rs. 1,000 due from Rohit are now a bad debt.

रोहित से बाकी 1,000 रु० अब डूबत ऋण हो गए ।

(v) Purchase a cycle for office use Rs. 750.

ऑफिस प्रयोग के लिए साईकिल खरीदी 750 रु० ।

9. Journalise the following : 15

निम्नलिखित का रोजनामचा कीजिए :

2008 June	Rs. (रु०)
1. Started business with cash नकद से व्यवसाय प्रारम्भ किया	25,000
3. Purchased Furniture फर्नीचर खरीदा	5,000
4. Opened a Bank A/c in S. B. I. स्टेट बैंक में खाता खोला	2,000
12. Purchased goods from A. Sen for cash ए० सेन से नकद माल खरीदा	1,800

2008 June	Rs. (₹)
25. Purchased Postal Stamps डाक टिकट खरीदें	20
28. Received cash from Shyam श्याम से नकद प्राप्त किया	500

10. Journalise the following in the books of Himanshu :

2008 Dec.	Rs.
1 Business started with cash	75,000
7 Purchased goods for cash	10,000
9 Sold goods to swati	5,000
12 Purchased Furniture	3,000
18 Cash received from Swati in full settlement	4,000
25 Paid Rent	1,000
30 Paid Salary	1,500

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