

**2012**

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 :  $2 \times 10 = 20$

1. Choose the correct answer of the following :

(a) Transfer of entry from journal to ledger is called :

(i) Journal Entry



- (ii) Posting
  - (iii) Compound Entry
  - (iv) None of these
- (b) Goods sold to Raman for Rs. 1000, account debited will be :
- (i) Cash Account
  - (ii) Raman Account
  - (iii) Sales Account
  - (iv) Purchases Account
- (c) The Rule "Debit what comes in and credit what goes out," is pertaining to ?
- (i) Personal A/c
  - (ii) Real A/c
  - (iii) Normal A/c
  - (iv) Cash A/c
- (d) Which asset is an example of fixed asset ?
- (i) Land
  - (ii) Debtor
  - (iii) Cash in hand
  - (iv) Stock



(e) Which is not an example of Subsidiary Book ?

- (i) Cash Book
- (ii) Sales Book
- (iii) Journal Book
- (iv) Purchase Book

(f) Discount allowed to all purchases is called :

- (i) Special Discount
- (ii) Cash Discount
- (iii) Trade Discount
- (iv) None of these

(g) Debtors is :

- (i) Fixed Asset
- (ii) Intangible Asset
- (iii) Fictitious Asset
- (iv) Fixed Asset

(h) Discount is debited because it is :

- (i) An Asset
- (ii) A Loss
- (iii) An Expense
- (iv) An Income



- (i) Real account relates to :
- (i) Alive things
  - (ii) Losses and Gains
  - (iii) Persons, Companies and Firms
  - (iv) Assets of all kind
- (j) Transaction of non-monetary nature are recorded in :
- (i) Journal
  - (ii) Ledger
  - (iii) Final Account
  - (iv) None of these

**Group – B**

**खण्ड – ब**

**(Long-answer Type Questions)**

**(दीर्घ-उत्तरीय प्रश्न)**

**Answer any four questions : 20×4 = 80**

किन्हीं चार प्रश्नों के उत्तर दें :

2. Define Trial Balance. Why is it prepared ?  
Prepare the format of Trial Balance.

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( 4 )

Contd.



तलपट की परिभाषा दें । इसे क्यों बनाया जाता है ? इसका एक नमूना दीजिए ।

3. Write notes on the following :

निम्नलिखित पर संक्षिप्त टिप्पणियाँ लिखें :

(a) Trade Discount

व्यापारिक बट्टा

(b) Compound Entries

संयुक्त प्रविष्टियाँ

(c) Cash Book

रोकड़ बही

(d) Purchase Book

क्रय बही

4. Define Ledger. What are the rules of Positing ?

खाता बही की परिभाषा दें । खतौनी के क्या नियम हैं ?

5. What is Double Entry System ? What are its advantages ?

दोहरा लेखा प्रणाली की परिभाषा दें । दोहरे लेखा प्रणाली से क्या लाभ हैं ?



6. What do you mean by Narration ?

संक्षिप्त व्याख्या से आप क्या समझते हैं ?

7. What are the different kinds of Accounts ?

Explain each of them clearly.

खाते कितने प्रकार के होते हैं ? प्रत्येक की स्पष्ट व्याख्या करें ।

8. Journalise the following transactions :

निम्नलिखित का रोजनामचा कीजिए :

2003		Rs.(₹)
April, 1	Started Business with cash नकद से व्यवसाय प्रारम्भ किया	10,000
April, 5	Cash Sales नकद बिक्री	2,200
April, 16	Recieved Cash from Raju राजू से नकद प्राप्त किया	1,000
April, 30	Paid Rent किराया दिया	2,000
April, 30	Paid Salaries वेतन दिया	1,000



9. What is Suspense A/c ? How is it prepared ?  
भूल-चूक खाता क्या है ? यह किस प्रकार कार्यान्वित होता है ?
10. What do you mean by a Waste Book ? Give example.  
रद्दी-बही से आप क्या समझते हैं ? उदाहरण दीजिए ।

