

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 :

2×10 = 20

सभी प्रश्नों के उत्तर दें :

1. Select the correct option from the following :

(i) Cash book having two columns is called :

(a) Double column

(b) Single column

- (c) Triple column
- (d) Both (a) and (c)
- (ii) Cash book maintained for petty expenses is called :
 - (a) Cash Book
 - (b) Bank Book
 - (c) Petty Cash Book
 - (d) None of the above
- (iii) Double column cash book may consist two columns of :
 - (a) Cash and Bank
 - (b) Bank and Discount
 - (c) Cash and Discount
 - (d) All of the above
- (iv) Opening Balance of cash book has always :
 - (a) Debit Balance
 - (b) Credit Balance
 - (c) Both (a) and (b)
 - (d) None of these
- (v) Opening balance of bank overdraft has :
 - (a) Debit balance
 - (b) Credit balance

- (c) Both (a) and (b)
 - (d) None of these
- (vi) Goods received first and issued first is called :
- (a) LIFO
 - (b) FIFO
 - (c) Both (a) and (b)
 - (d) None of these
- (vii) Purchases of goods on credit shall be received in :
- (a) Sales book
 - (b) Cash book
 - (c) Purchase book
 - (d) Journal book
- (viii) Goods sold for cash shall be received in :
- (a) Purchase book
 - (b) Cash book
 - (c) Sales book
 - (d) Sales return book
- (ix) Bank Reconciliation Statement is prepared to reconcile the differences between :
- (a) Cash book
 - (b) Pass book

- (c) Bank book
- (d) Both (a) and (b)
- (x) Pass book is maintained by the :
 - (a) Customer
 - (b) Debtor
 - (c) Banker
 - (d) Creditors

Group – B

खण्ड – ब

Answer any four questions :

किन्हीं चार प्रश्नों के उत्तर दें :

2. What is a cash book ? What are its different kinds ? 15
रोकड़ बही क्या है ? यह कितने प्रकार का होता है ?
3. What is Petty Cash Book ? Give a specimen of Analytical Petty Cash Book. 15
खुदरा रोकड़ बही क्या है ? विश्लेषणात्मक छोटी रोकड़ बही का नमूना दें ।
4. What are the different types of Subsidiary Books ? Explain with illustration: 15

EL – 12/3

(4)

Contd.

विभिन्न प्रकार की सहायक पुस्तकों के नाम बताएँ तथा उदाहरण सहित समझाइए ।

5. What do you mean by Bank Reconciliation Statement ? What are the causes of difference between cash book and pass book ? 15
बैंक समाधान विवरण से आप क्या समझते हैं ? रोकड़ बही और पास बुक के शेष में अन्तर के कौन-कौन से कारण हैं ?
6. Define the following methods : $7\frac{1}{2} \times 2 = 15$
निम्नलिखित विधि को परिभाषित करें :
(a) LIFO Method
लिफो विधि
(b) FIFO Method
फिफो विधि
7. Prepare Stores Ledger Account of FIFO Method and LIFO Method and show the value of closing stock : 15

2008

- Jan. 1 Opening Balance – 100 units @ Rs. 5 each
" 5 Received 500 units @ Rs. 6 each
" 20 Issued 300 units
Feb. 5 Issued 200 units

EL – 12/3

(5)

(Turn over)

" 6 Received 500 units @ Rs. 7 each

March 10 Issued 300 units

" 12 Issued 250 units

8. Prepare Bank Reconciliation Statement from the following as on 31st December, 2008 : 15

	Rs.
(i) Balance as per cash book	12,000
(ii) Cheque deposited but not credited by bank	5,050
(iii) Cheque issued but not presented for payment	7,500
(iv) Bank charges and commission not entered in cash book	250
(v) Direct deposit by a customer into bank	4,600
(vi) Dividend collected by bank	380
(vii) LIC premium Rs. 1,200 and Tuition Fee paid Rs. 400 by bank but not entered in cash book	
(viii) Wrong credit in pass book by the bank	2,900

9. Prepare the Cash book and Bank Columns : 15
निम्नलिखित लेनदेनों को रोकड़ बही पुस्तक में रोकड़ व बैंक खान
के साथ प्रविष्ट करें :

June (जून)	Rs. (रु०)
2008 1. Cash in hand हस्तस्थ रोकड़	800
Bank overdraft बैंक अधिविकर्ष	5,700
" 7. Received a cheque from Bharti भारती से एक चैक प्राप्त हुआ	3,250
" 9. Deposited the above into Bank उपर्युक्त चैक को बैंक में जमा किया	
" 15. Cheque received from Pannalal श्री पन्नालाल से चैक प्राप्त हुआ	1,200
" 20. Bharti's cheque returned dishonoured भारती का चैक आनद्वत होकर लौट आया	
" 28. Pannalals cheque was endorsed to Kamal पन्नालाल वाले चैक को कमल को पृष्ठांकित किया	
" 30. Income Tax paid by cheque चैक द्वारा आयकर का भुगतान किया	150

10. Record the following transactions during the week ending Dec. 30, 2007 with a weekly imprest Rs. 500 :

December (दिसम्बर)		Rs. (रु०)
2007 24.	Stationary लेखन सामग्री	100
" 25.	Bus fare बस भाड़ा	12
" 25.	Cartage दूलाई	40
" 26	Taxi fare टैक्सी भाड़ा	80
" 27	Wages to casual labour आकस्मिक श्रम को मजदूरी	90
" 29	Postage डाक	80

.....