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2011

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 questions are of equal value.

सभी प्रश्नों के मान बराबर हैं ।

Answer from both the Groups as per direction.

निर्देशानुसार दोनों खण्डों से उत्तर दें ।

Group – A

खण्ड – अ

(Objective Type Questions)

(वस्तुनिष्ठ प्रश्न)

Answer all questions :

सभी प्रश्नों के उत्तर दें :

1. Select the correct option from the following :
 - (a) Who invented the Modern Book-keeping ?
 - (i) James Pule

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(Turn over)

- (ii) Lucas Pacidi
- (iii) Batliboi
- (b) Dual Aspect concept means :
 - (i) Sales = Purchases
 - (ii) Capital + Liabilities = Assets
 - (iii) None of these
- (c) Trial Balance is a :
 - (i) Real A/c
 - (ii) Personal A/c
 - (iii) Nominal A/c
- (d) Cash Book is a :
 - (i) Subsidiary Journal
 - (ii) Ledger Account
 - (iii) Both (i) and (ii)
- (e) Purchased of Fixed Assets on Credit is originally recorded in :
 - (i) Purchase Book
 - (ii) Ledger
 - (iii) Cash Book
 - (iv) Journal Proper

- (f) How many columns require in Journal ?
- (i) Two
 - (ii) Three
 - (iii) Five
 - (iv) Eight
- (g) Goods received first and issue first is called :
- (i) LIFO
 - (ii) FIFO
 - (iii) Both (i) and (ii)
- (h) Bank Reconciliation Statement is prepared to reconcile the differences between :
- (i) Cash Book
 - (ii) Pass Book
 - (iii) Both (i) and (ii)
- (i) When the drawee becomes insolvent the drawer debits ?
- (i) Bank A/c
 - (ii) B/R
 - (iii) B/P
 - (iv) Drawee A/c

(j) Who debits Noting Charge A/c ?

(i) The Presenter of Bill

(ii) The Acceptor

(iii) The Drawer

Group – B

खण्ड – ब

(Long-answer Type Questions)

(दीर्घ-उत्तरीय प्रश्न)

Answer any four questions :

किन्हीं चार प्रश्नों के उत्तर दें :

2. Draw the form of Journal.

रोजनामचा का प्रारूप बनाएँ ।

3. What is Ledger ?

खाता क्या है ?

4. What do mean by Bank Reconciliation Statement ? What are the causes of difference between Cash Book and Pass Book ?

बैंक समाधान विवरण से आप क्या समझते हैं ? रोकड़ बही और पास बुक के शेष में अन्तर के कौन-कौन से कारण हैं ?

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(4)

Contd.

5. Define the following methods :

निम्नलिखित विधि को परिभाषित करें :

(a) LIFO Method

लिफो विधि

(b) FIFO Method

फिफो विधि

6. Distinguish between Capital Expenditure and Revenue Expenditure.

पूँजी व्यय एवं आगम व्यय में अन्तर बताएँ ।

7. What is Balance Sheet ? How does it differ from a Trial Balance ?

आर्थिक चिह्न क्या है ? यह तलपट से किस प्रकार भिन्न है ?

8. Pass Journal Entries in the books of B from the following transactions 2010 :

2010		Rs.
July, 1.	Started business with cash	10,000
" 2.	Withdrew cash for personal use	300
" 3.	Sold goods to Hari for cash	4,000
" 4.	Paid Salary to Staff	400

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(Turn over)

2010		Rs.
July, 5.	Paid Commission to Agent	200
" 6.	Received Interest from Bank	100
" 7.	Paid Wages	200
" 8.	Paid Rent	500
" 9.	Purchased goods from Ram	1,000
" 10.	Deposited Cash into Bank	1,000

9. From the following transactions, prepare a three columns cash book and post them to Ledger Accounts :

2011		Rs.
Jan, 1.	Cash at Bank	5,000
" 2.	Cash in Hand	3,000
" 5.	Cash sales deposited into Bank	6,000
" 9.	Paid Wages	500
" 10.	Deposited Cash into Bank	1,000
" 11.	Draw Cash from Bank for Office use	1,000
" 12.	Received Cheque from X	6,000
" 13.	Draw Cash from Bank for Personal use	500

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10. Prepare Bank Reconciliation Statement from the following as on 31st December, 2009 :

	Rs.
(a) Balance as per Pass Book	15,000
(b) Cheque issued but not presented for payment	6,500
(c) Cheque deposited but not Credited	500
(d) Bank charges Commission	100
(e) Dividend deposited by Bank	500

in

7.

11. On 1st January, 2010 C sold goods to D for Rs. 800 for which C drew a bill on D payable after 2 months and D accepted it. The bill was discounted by C on 4th January at 6% p. a. with his Banker. The bill was duly paid on maturity. Pass Journal Entries in the Books of both the parties.



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