2014

Time: 3 hours

Full Marks: 100

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Answer from both the Groups as directed.

Group - A

(Objective Type Questions)

Answer all questions of the following:

(Turn over)
1. Select the correct option for the following objective questions: 2x10 = 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

   (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

NR - 37/5 (2) Contd.
(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

(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:
   \[ 20 \times 4 = 80 \]

   निम्नलिखित में से किन्हीं चार प्रश्नों के उत्तर दे:

2. What is Cash Book? What are its different kinds?
   रक्षा ब्याज क्या है? यह कितने प्रकार का होता है?

   NR – 37/5 (5) (Turn over)
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 सिद्धांत का वर्णन करें।


"खाता वही व्यापार के खातों के 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:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan, 01</td>
<td>Business started with Cash</td>
<td>50,000</td>
</tr>
<tr>
<td></td>
<td>व्यापार आरम्भ किया नकद</td>
<td></td>
</tr>
<tr>
<td>Jan, 05</td>
<td>Purchased goods for cash</td>
<td>25,000</td>
</tr>
<tr>
<td>Jan, 10</td>
<td>Sold goods for Cash</td>
<td>10,000</td>
</tr>
<tr>
<td>Jan, 20</td>
<td>Cartage paid</td>
<td>200</td>
</tr>
<tr>
<td>Jan, 25</td>
<td>Salary paid</td>
<td>3,000</td>
</tr>
</tbody>
</table>

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 बनाएं:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debit Balance</td>
<td>Amount</td>
<td>Credit Balance</td>
</tr>
<tr>
<td>----------------------</td>
<td>---------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Machinery</td>
<td>27,000</td>
<td>Capital</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>21,600</td>
<td>Bills Payable</td>
</tr>
<tr>
<td>Drawings</td>
<td>2,700</td>
<td>Creditors</td>
</tr>
<tr>
<td>Purchases</td>
<td>58,500</td>
<td>Sales</td>
</tr>
<tr>
<td>Wages</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Sundry Expenses</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>Carriage inward</td>
<td>450</td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td>4,500</td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>6,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,37,700</td>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

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

31 March, 2012 की अंतिम रहस्तिया ₹ 22,400।

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

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

**2012**

- Nov., 01 Cash in hand ₹ 12,500
  हस्तस्थ रोकड़
- Nov., 04 Cash paid to Hari ₹ 600
  हरी के नकद घुग्तान 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

**NR – 37/5**

(9) (Turn over)
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov. 20</td>
<td>Paid to Manish</td>
<td>₹ 590</td>
</tr>
<tr>
<td>Nov. 25</td>
<td>Paid Cortage</td>
<td>₹ 100</td>
</tr>
<tr>
<td>Nov. 31</td>
<td>Paid Salary</td>
<td>₹ 1,000</td>
</tr>
</tbody>
</table>

Note: The description for the payment on Nov. 20 is in Hindi, which translates to "Paid to Manish."