2012

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 : 2×10 = 20

1. Choose the correct answer of the following :
   (a) Transfer of entry from journal to ledger is called :

   (i) Journal Entry

CX – 41/2  (Turn over)
(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 "Debt 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

CX - 41/2  (2)  Contd.
(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

CX - 41/2 (3) (Turn over)
(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)
(लंग-उत्तर प्रश्न)

Answer any **four** questions: $20 \times 4 = 80$

किन्हीं चार प्रश्नों के उत्तर दे:

2. Define Trial Balance. Why is it prepared?
Prepare the format of Trial Balance.
3. Write notes on the following:

(a) Trade Discount

(b) Compound Entries

(c) Cash Book

(d) Purchase Book

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

5. What is Double Entry System? What are its advantages?
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:
निर्मलिखित का रोजनामा कीजिए:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1</td>
<td>Started Business with cash</td>
<td>10,000</td>
</tr>
<tr>
<td>April 5</td>
<td>Cash Sales</td>
<td>2,200</td>
</tr>
<tr>
<td>April 16</td>
<td>Received Cash from Raju</td>
<td>1,000</td>
</tr>
<tr>
<td>April 30</td>
<td>Paid Rent</td>
<td>2,000</td>
</tr>
<tr>
<td>April 30</td>
<td>Paid Salaries</td>
<td>1,000</td>
</tr>
</tbody>
</table>

CX - 41/2 (6) Contd.
9. What is Suspense A/c? How is it prepared?
भूल-बुरे का खाता क्या है? यह किस प्रकार कार्यान्वित होता है?

10. What do you mean by a Waste Book? Give example.
रद्दी-बहरी से आप क्या समझते हैं? उदाहरण दीजिए।