2008-09

Time: 3 hours

Full Marks: 80

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

खण्ड – अ

(Compulsory)

(अनिवार्य)

Answer all questions: \(2 \times 10 = 20\)

सभी प्रश्नों के उत्तर दे:

1. Select the correct option from the following:

(i) Cash book having two columns is called:

(a) Double column

(b) Single column

EL – 12/3

(Turn over)
(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

EL – 12/3 (2) Contd.
(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 दे:

2. What is a cash book? What are its different kinds? 15
रोकड़ बही क्या है? वह 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? विभिन्न प्रकार के छोटे रोकड़ बही का मूलतः दे।

4. What are the different types of Subsidiary Books? Explain with illustration: 15

EL – 12/3 (4) Contd.
5. What do you mean by Bank Reconciliation Statement? What are the causes of difference between cash book and pass book? 15

6. Define the following methods: 7\(\frac{1}{2}\times2 = 15\)
nimnali\(\text{hi} \)vi\(\text{di} \) ko pari\(\text{b} \)nh\(\text{i} \) kare:

   (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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per cash book</td>
<td>12,000</td>
</tr>
<tr>
<td>Cheque deposited but not credited by bank</td>
<td>5,050</td>
</tr>
<tr>
<td>Cheque issued but not presented for payment</td>
<td>7,500</td>
</tr>
<tr>
<td>Bank charges and commission not entered in cash book</td>
<td>250</td>
</tr>
<tr>
<td>Direct deposit by a customer into bank</td>
<td>4,600</td>
</tr>
<tr>
<td>Dividend collected by bank</td>
<td>380</td>
</tr>
<tr>
<td>LIC premium Rs. 1,200 and Tuition Fee paid Rs. 400 by bank but not entered in cash book</td>
<td></td>
</tr>
<tr>
<td>Wrong credit in pass book by the bank</td>
<td>2,900</td>
</tr>
</tbody>
</table>

EL – 12/3 (6) Contd.
9. Prepare the Cash book and Bank Columns : 15

निम्नलिखित लेखनों को रोजगर बहरी पुस्तक में रोजगर व बैंक खाने के साथ प्रविष्ट करें:

**June (जून) Rs. (रू.)**

2008 1. Cash in hand 800
   हस्तस्थ रोजगर
   
   Bank overdraft 5,700
   बैंक अधिवक्ष

" 7. Received a cheque from Bharti 3,250
   भारती से एक चौक प्राप्त हुआ

" 9. Deposited the above into Bank 1,200
   उपर्युक्त चौक को बैंक में जमा किया

" 15. Cheque received from Pannalal 200
   श्री पत्तल लाल से चौक प्राप्त हुआ

" 20. Bharti's cheque returned dishonoured 150
   भारती का चौक आनदत्त होकर लौट आया

" 28. Pannalals cheque was endorsed to Kamal 150
   पत्तल लाल के चौक को कमल को पृष्ठाकृत किया

" 30. Income Tax paid by cheque 150
   चौक द्वारा आयकर का भुगतान किया

EL - 12/3  (7)  (Turn over)
10. Record the following transactions during the week ending Dec. 30, 2007 with a weekly imprest Rs. 500:

<table>
<thead>
<tr>
<th>December (दिसम्बर)</th>
<th>Rs. (रु)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 24. Stationary</td>
<td>100</td>
</tr>
<tr>
<td>लेखन सामग्री</td>
<td></td>
</tr>
<tr>
<td>25. Bus fare</td>
<td>12</td>
</tr>
<tr>
<td>बस भाड़ा</td>
<td></td>
</tr>
<tr>
<td>25. Cartage</td>
<td>40</td>
</tr>
<tr>
<td>डूलाई</td>
<td></td>
</tr>
<tr>
<td>26. Taxi fare</td>
<td>80</td>
</tr>
<tr>
<td>टैक्सी भाड़ा</td>
<td></td>
</tr>
<tr>
<td>27. Wages to casual labour</td>
<td>90</td>
</tr>
<tr>
<td>29. Postage</td>
<td>80</td>
</tr>
<tr>
<td>ढाक</td>
<td></td>
</tr>
</tbody>
</table>

---

EL - 12/3 (200) (8) PR/0303/09 — III