

SHRI S. H. KELKAR COLLEGE OF ARTS, COMMERCE & SCIENCE, DEVGAD
SEMESTER I EXAMINATION, OCTOBER 2023

Class: F. Y.
 Duration: 2.5 hrs

NCC Studies
 Marks: 75



Q1. A) Attempt the following

(7)

- NCC के Flag पर _____ और _____ रंग है।
- NCC का फुल फॉर्म _____ है।
- भारत देश में NCC के कुल _____ निदेशालय है।
- आत्म - जागरूकता, नाविण्यापूर्ण सोच ये निम्नलिखित क्या है
 - जीवन कौशल
 - बुरी विशेषताये
 - पशुओकी विशेषताये
 - जीवन गौरव
- महाराष्ट्र की राजधानी _____ है।
 - अमरावती
 - मुम्बई
 - नागपुर
 - पुणे
- भारत सरकार के _____ अभियान का लक्ष्य दो वर्ष तक के बच्चों के लिए सभी टीकों के साथ पूर्ण टीकाकरण सुनिश्चित करना है।
 - मिशन इन्द्रधनुष
 - बेटी बचाओ, बेटी पढ़ाओ
 - डिजिटल इंडिया
 - Make in India
- आतंकवाद, गरिबी, बेरोजगारी इ. _____ के लिये खतरे है।
 - शिक्षण
 - बैंकिंग
 - राष्ट्रीय एकता
 - राजकारण

Q1. B) Match the pairs

(8)

	Column A	Column B
1	सावधान	पंजो के बीच १२ इंच दूरी
2	विश्राम	४५० मे मुडना
3	आधा दहिने मुड	एडीओ के बीच १२ इंच दूरी
4	पिछे मुड	१०० मे मुडना
		१८०० मे मुडना

Q.2) उर्जा संवर्धन के विभिन्न तरीके लिखिए।

7

ड्रिल की परिभाषा एवं प्रकार लिखिए। ड्रिल के मकसद और उसूल लिखे

8

OR

राष्ट्र निर्माण में NCC कैडेट्स की भूमिका लिखे

7

अच्छी नागरिक के कर्तव्य लिखे

8

Q.3) टाईम मैनेजमेंट पर टिप्पणी लिखे

7

ट्रेकिंग के दौरान कौनसी सावधानिया रखनी चाहिये

8

OR

समय बर्बाद करनेवाले मुख्य घटक कौनसे हैं?

7

मानसिक और शारीरिक तनाव के लक्षण लिखे

8

Q.3) भूकंप होने पर कौनसी सावधानिया रखनी चाहिये. सुरक्षा के लिये क्या करना चाहिये

7

ट्रेकिंग के दौरान कौनसी सावधानिया रखनी चाहिये

8

OR

प्रभावी संचार में कौनसी बाधाये अवरोधक है

7

रायफल की सफाई करने हेतु उपयोगी वस्तुओंकी सूची करे

8

Q.4) SSB इंटरव्यू की प्रक्रिया लिखे

7

साप काटने पर दि जानेवाली first aid लिखे

8

OR

NCC कैडेट्स कौनसे कैम्प और प्रशिक्षण का लाभ NCC में ले सकते हैं?

7

बाधा प्रशिक्षण (बाधा प्रशिक्षण) के लाभ क्या क्या है

8

Q.5) Attempt any three of the following.

15

- 5.56 INSAS rifle की विशेषताये लिखे.
- व्यक्तित्व विकास में NCC का योगदान स्पष्ट करे
- बाधा प्रशिक्षण में कौनसे obstacle है. सूची बनाये
- फायर fighting में इस्तेमाल होने वाली चीजे कौनसी है?
- Slithering का इस्तेमाल कब और कहा किया जाता है?

- Q.1. Select the most appropriate alternative from the following. (Any 10) 10
1. According to AS1, Disclosure of Accounting policies should be made
a) In relevant places b) At one place c) In the Profit & Loss A/c d) In the Balance sheet
 2. The cost of Inventories should include
a) Cost of Purchase, cost of conversion and other costs incurred in bringing the inventories to their present location b) Only cost of Purchase c) Only cost of Purchase & cost of conversion d) Cost of Purchase, cost of conversion and other cost like interest
 3. Under this method, the cost of goods sold is equal to the costs of the earliest purchases; while the value of inventory is equal to the costs of the most recently purchased units.....
a) FIFO b) LIFO c) Specific Identification d) Weighted Average
 4. The initial amount payable when signing the hire purchase agreement is
a) the cash price b) the down payment c) the hire purchase price d) the interest
 5. The Manufacturing A/c is prepared to find out
a) Gross Profit b) Net Profit c) Cost of Production d) Cost of goods sold
 6. Under the hire purchase system, depreciation is provided by
a) the Hire purchaser b) the Hire Vendor c) Both Purchaser & seller d) Neither the Purchaser or Seller
 7. shows the financial position of the company at the end of the year.
a) Manufacturing A/c b) Trading A/c c) Profit & loss A/c d) Balance sheet
 8. Which of the following is not allocated in the sales ratio?
a) Advertisement b) Commission on sales c) Carriage outward d) Carriage Inward
 9. Which of the following is Capital Receipts?
a) Purchase of scrap b) Purchase of Raw material c) Purchase of Machinery d) Trade discount
 10. In the case of the Manufacturer, the Sale of scrap appears on the credit side of
a) Manufacturing A/c b) Trading A/c c) Profit & loss A/c d) Personal A/c of Manufacturer
 11. Which of the following is not divided in the ratio of no. of employees?
a) Salaries b) Bonus c) Rent & Rates d) Wages
 12. The person who sells the goods on a hire-purchase basis, is called a
a) Dealer b) Hire Purchaser c) Consignor d) Hire Vendor

- Q1. B. State whether the following statements are True or False (Any 10) 10

1. Inventories which are held for sale in the ordinary course of business are current assets.
2. AS-9 does not cover revenue arising from government grants and subsidies.
3. Departmental Accounts are necessary for evaluating departmental efficiency.
4. Income received in Price is shown on the asset side of the Balance Sheet.
5. Hire Purchase Price is the total of cash price and interest.
6. The full Cash Price Method is also known as the Credit Purchase method.
7. Amount paid as carriage inward is included in the owner of goods until the payment of the last instalment.
8. Departmental Profit and Loss Accounts are useful to managers for evaluating the performance of each department.
9. Under the FIFO method, closing stock is calculated at the latest purchase cost. inventory leads to higher profits and larger current assets.
10. Overvaluation of 10. As per AS-1 if in a year the method of charging depreciation is changed in needs not be disclosed.
11. Hire Purchase is an agreement between the vendor and the agent.
12. Fixed Assets are stated at their Historical Cost less depreciation in the Balance Sheet.

Q2. From the following Trial balance of Mr Gangadhar, Prepare the Manufacturing Account, Trading and Profit and Loss Account for the year ended 31st March 2023 and the Balance Sheet as of that date.

Particulars	Dr. Rs.	Cr. Rs.
Capital Account		1,00,000
Opening Stock - Raw Material	24,000	
Opening Stock - Work in Progress	4,000	
Closing Stock - Finished Goods	31,000	
Purchase of Raw Material	2,50,000	
Direct Wages	36,000	
Factory Rent	8,000	
Machinery	1,00,000	
Sales		4,35,000
Cash at Bank	6,000	
Travelling and Conveyance	20,000	
Salaries	24,000	
Discount Allowed	7,000	
Sundry Creditors		90,000
Sundry Debtors	40,000	
Vehicles	75,000	
Total	6,25,000	6,25,000

Following further information is provided to you:

20

1. Closing stock as on 31st March, 2023: Raw material Rs. 25,000, Work-In-Progress Rs. 8,000, Finished Goods Rs. 35,000.
2. Depreciate Machinery @ 10% p.a. and vehicles @10% p.a.
3. Provide Reserve for Doubtful Debts @5% on debtors.
4. During the year, Raw Materials worth Rs.5,000 purchased on a credit basis were not recorded in the books.

OR

Q2. From the following Trial Balance as on 31st March 2022 of Mr. Amrut Prepare Manufacturing Account, Trading Account and Profit and Loss Account for the year ended 31st March 2022 and Balance Sheet as on that date.

20

Particulars	Dr. (Rs.)	Cr. (Rs.)
Capital		80,000
Drawings	10,000	
Opening Stock - Raw Material	10,000	
Opening Stock - Work in Progress	9,000	
Opening Stock - Finished Goods	17,000	
Purchase of Raw Material	1,08,000	
Freight on Raw Material	6,000	
Direct Wages	44,000	
Factory Rent	18,000	
Factory Power and Fuel	9,000	
Factory Supervisors Salary	10,000	
Machinery	70,000	
Sales		3,45,000
Office Expenses	24,000	
Cash at Bank	5,000	
Selling and Distribution Expenses	20,000	
Interest	7,000	
Insurance Premium	10,000	
Creditors		18,000
Bad Debts	1,000	
Provision for Bad Debts		2,000
Sundry Debtors	70,000	

Bills Payable		3,000
Total	4,48,000	4,48,000

Additional Information:

1. Closing stock as on 31st March 2022 was Raw material Rs. 10,000, Work-in-progress Rs. 6,000, Finished Goods Rs.15,000.
2. Depreciate Machinery @10% p.a.
3. During the year finished goods destroyed by fire were Rs. 5,000. The insurance company admitted the claim for Rs. 3,000.
4. Provide a Reserve for doubtful debts of 5% on debtors.
5. Factory rent outstanding is Rs. 2,000.

Q3. From the following particulars, prepare stock register by FIFO and weighted Average Method.
20

Date	Particulars	Units	Rate per unit (Rs.)
01/03/2022	Opening Stock	14,000	3.50
03/08/2022	Purchases	24,000	3.80
07/08/2022	Sales	26,000	4.20
11/08/2022	Purchases	30,000	3.90
15/08/2022	Sales	34,000	4.30
19/08/2022	Purchases	32,000	4.05
23/08/2022	Sales	27,000	4.40
27/08/2022	Purchases	37,000	4.10
31/08/2022	Sales	31,200	4.55

OR

Q3. A. From the following particulars, prepare the stock register by the FIFO Method. 10

Date	Particulars	Units	Rate per unit (Rs.)
01/01/2023	Balance	1000	18
02/01/2023	Received	500	19
05/01/2023	Issued	700	-
08/01/2023	Received	900	22
09/01/2023	Issued	800	-
10/01/2023	Received	1000	23
11/01/2023	Issued	500	-
14/01/2023	Issued	400	--

Q3.B. State with reasons whether the following expenses or incomes are Capital or Revenue. 10

1. Cost of increasing the seating capacity of a cinema hall Rs. 2,50,000
2. A second-hand car purchased for Rs. 1,00,000
3. Paid fees Rs.4,000 to the Association for membership
4. Repairs of machinery Rs.2,500
5. Replacement of defective parts of a machinery costing Rs.1,00,000

Q4. Prepare Departmental Trading and Profit and Loss Account and General Profit and Loss Account of M/s Surekha from the following particulars for the year ending 31st March, 2023

20

Particulars	Dept A	Dept B	Dept C	Total
Purchases	90,000	60,000	30,000	
Sales	1,60,000	1,28,000	64,000	
Wages	30,000	24,000	20,000	
Closing stock	44,000	32,000	28,000	
Salaries	13,000	7,000	9,000	
Rent				7,000
Insurance				4,700
Motor Van Expenses				4,400
Advertising				6,600
Travelling expenses				3,300

Carriage Inwards				12,000
Discount Received				3,600
Bad Debts				1,100
Discount Allowed				2,200

Additional Information:

1. There was no opening stock
2. The floor space occupied by the three departments A, B, and C is in the ratio of 3:2:2
3. The motor van expenses are to be divided equally between departments B and C.
4. The insurance premium is on a comprehensive policy and cannot be allocated.

OR

Q4. M/s Spandan Transport purchased a bus on a hire purchase basis from M/s. Volvo Ltd. on 1st January, 2020. The cash price of the bus was Rs.30,00,000. An initial payment of Rs.12,00,000 was on the date of purchase. The balance was paid in 3 annual instalments excluding interest as follows:

31-12-2020	Rs.6,50,000
31-12-2021	Rs.6,00,000
31-12-2022	Rs.5,50,000

M/s. Volvo Ltd. charged interest @ 10% p.a. and M/s. Spandan Transport charged Depreciation 15% @ p.a. on the Written Down Value Method. You are required to prepare a Bus Account and M/s. Volvo A/c in the books of M/s. Spandan Transport for 3 years ending 31-12-2020, 31-12-2021 and 31-12-2022. 20

Q5. Answer the following.

- a. Explain the provisions of AS 9: Revenue Recognition. 10
- b. Explain features of departmental accounting. 10

OR

Q5. Write short notes on any four of the following. 20

1. Manufacturing Account
2. Capital Expenditure
3. First In First Out Method
4. Hire Purchase Accounting
5. Accounting Standard 2
6. Factors influencing the choice of accounting policy