



**DELHI PUBLIC SCHOOL NEWTOWN**  
**SESSION 2024-25**  
**FINAL EXAMINATION**

**CLASS: IX**

**FULL MARKS: 80**

**SUBJECT: COMMERCIAL STUDIES (SET-A)**

**TIME: 2 HOURS**

*Attempt all questions from Section A and any four from Section B.*

*The intended marks for questions or parts of questions are given in brackets [ ]*

*This paper consists of four printed pages.*

**SECTION A (40 Marks)**  
**(Attempt all questions)**

**Question 1**

**[16]**

Choose the correct answers to the questions from the given options.

(Do not copy the question, write the correct answers only.)

**I. What does B2B in E-commerce stand for?**

- |                       |                          |
|-----------------------|--------------------------|
| (a) Business to Buyer | (b) Business to Business |
| (c) Business to Brand | (d) Buyer to Buyer       |

**II. One of the following options given below is an example of economic activity. Identify it.**

- |                   |                                  |
|-------------------|----------------------------------|
| (a) Volunteering  | (b) Teaching in a private school |
| (c) Donating food | (d) Helping a friend             |

**III. Which type of industry does automobile manufacturing belong to?**

- |              |                |
|--------------|----------------|
| (a) Primary  | (b) Secondary  |
| (c) Tertiary | (d) Quaternary |

**IV. Assertion (A): Cooperative societies follow the principle of "One member, one vote."**

**Reason (R): In cooperative societies, voting rights are based on membership rather than the number of shares held, ensuring democratic decision-making.**

- (a) Both (A) and (R) are true, and (R) is the correct explanation of (A).  
(b) Both (A) and (R) are true, but (R) is not the correct explanation of (A).  
(c) (A) is true, but (R) is false.  
(d) (A) is false, but (R) is true.

**V. Ajay and Beena are engaged in partnership business sharing profits and losses in the ratio 3:2.**

**Which of the following aspects suit their business the most?**

- |                         |                           |
|-------------------------|---------------------------|
| (a) Limited liability   | (b) Separate legal entity |
| (c) Unlimited liability | (d) Suffer losses equally |

**VI. Emily is studying the different activities that support trade and commerce. Which of the following is NOT considered an auxiliary to trade?**

- |                 |               |
|-----------------|---------------|
| (a) Mining      | (b) Insurance |
| (c) Warehousing | (d) Transport |

**VII. Which organization regulates the banks in India?**

- |                           |                           |
|---------------------------|---------------------------|
| (a) Reserve Bank of India | (b) Central Bank of India |
| (c) State Bank of India   | (d) Indian Overseas Bank  |

**VIII. Sarah is willing to start a business but is not sure which type requires mandatory registration.**

**Which of the following business entities would she opt for in order to avoid registration?**

- |                         |                 |
|-------------------------|-----------------|
| (a) Sole Proprietorship | (b) Partnership |
| (c) Cooperative Society | (d) Company     |

**IX. One of the following is NOT a benefit of depositing money in a bank. Identify it.**

- |                                    |                     |
|------------------------------------|---------------------|
| (a) Safety                         | (b) Earns interest  |
| (c) Payment of interest on deposit | (d) Easy withdrawal |

**X. Assertion (A): A fixed sum deposited at regular intervals in a bank account is called a Recurring Deposit.**

**Reason (R): A Recurring Deposit helps individuals develop a habit of regular savings while earning interest on their deposits over time.**

- (a) Both (A) and (R) are true, and (R) is the correct explanation of (A).  
(b) Both (A) and (R) are true, but (R) is not the correct explanation of (A).  
(c) (A) is true, but (R) is false.  
(d) (A) is false, but (R) is true.

**XI. The liability of partners in an LLP becomes unlimited when:**

- |                                |                                 |
|--------------------------------|---------------------------------|
| (a) Partners commit fraud      | (b) More than 50 partners exist |
| (c) Partners make high profits | (d) Partners suffer losses      |

**XII. Which of the following is a feature of the activity depicted through the picture given below?**



- (a) Pervasive  
(c) Blocking of information  
(b) One way process  
(d) Increases inefficiency

**XIII. What happens if a Fixed Deposit is withdrawn before maturity?**

- |                              |                              |
|------------------------------|------------------------------|
| (a) No penalty is charged    | (b) A penalty may be charged |
| (c) Higher interest is given | (d) The deposit is forfeited |

**XIV. Arrange the following steps in the correct sequence to prepare a Trial Balance:**

P: Recording transactions in the Journal

Q: Balancing the Ledger accounts

R: Posting entries to the Ledger

S: Preparing the Trial Balance

- |             |             |
|-------------|-------------|
| (a) P,Q,R,S | (b) P,R,Q,S |
| (c) R,P,Q,S | (d) R,Q,P,S |

**XV. Which of these is NOT an online shopping platform?**

- |                         |              |
|-------------------------|--------------|
| (a) Myntra              | (b) Flipkart |
| (c) Local Grocery Store | (d) Amazon   |

**XVI. Raj is looking to open an account at the largest public sector bank in India. Can you guess which bank he should choose from the following options?**



## Question 2

- (a) Identify the two activities shown in the following picture and distinguish between them.** [2]



- (b) Why is a Trial Balance prepared? [2]**

**(c) Tom is researching various types of industries to understand how they contribute to the economy. Can you name four different types of industries that he should include in his study? [2]**

**(d) Distinguish between Current Deposit and Savings Deposit. [2]**

### Question 3

- Question 1**

(a) 'Cooperative societies are a method of self-help.' Discuss. [2]  
(b) State two features of government companies. [2]  
(c) How does the principle of Accounting Period help businesses accurately measure their financial performance over specific time frames? [2]  
(d) Briefly explain the concept of Social Media in the modern world. [2]

## Question 4

**Explain the following terms.**

- (a) Non current Liabilities [2]
  - (b) Expenses [2]
  - (c) Creditors [2]
  - (d) Fictitious Assets [2]

## Question 5

- (a) Explain different types of trade. [5]  
(b) What are the five key features that define a business and distinguish it from other types of economic activities? [5]

## Question 6

- (a) Describe the steps in the accounting cycle.** [5]  
**(b) Write short notes on the utility of E-mail and Video Conferencing in business.** [5]

**Question 7**

(a) Lina is running a manufacturing business and wants to minimize the environmental impact of her activities. Discuss two effective ways in which she can reduce pollution in her business operations? [5]

(b) Explain the Rules of Debit and Credit in accounting. [5]

**Question 8**

(a) State five advantages of online trading in today's world. [5]

(b) Prepare a Trial Balance from the following ledger balances: [5]

<u>Account</u>	<u>Amount (₹)</u>	<u>Account</u>	<u>Amount (₹)</u>
Capital	1,20,000	Building	67,000
Advertising	18,400	Interest on investments	30,000
Purchases	85,000	Closing Stock	3,000
Furniture	28,600	Commission Received	6,800
Sales	1,05,200	Carriage on Sale	3,000
Sundry Debtor	50,000	Return Inward	3,000
Opening Stock	33,000	Salaries	16,000
Sundry Creditor	46,000	Carriage on Purchase	4,000

**Question 9**

(a) Explain the functions of a Commercial Bank. [5]

(b) Prepare a Single Column Cash Book for April, 2024 from the following transactions: [5]

April 1: Started business with ₹ 6,00,000

April 3: Purchased goods in cash ₹ 2,00,000

April 7: Sold goods for cash ₹ 1,50,000

April 10: Paid office rent ₹ 20,000

April 15: Received commission ₹ 25,000

April 18: Paid salaries ₹ 30,000

April 22: Bought machinery in cash ₹ 1,20,000

April 25: Further investment in business ₹ 2,50,000

April 28: Received cheque from customer ₹ 1,00,000

April 30: Withdrawn cash for personal use ₹ 50,000

**Question 10**

[10]

Journalise the following transactions in the books of Heera for the month of January, 2024:

Jan 2: Heera invests ₹ 10,000 in cash into the business.

Jan 5: Bought office supplies worth ₹ 500 from ABC Supplies.

Jan 8: Deposited ₹ 3,200 in the current account of the business.

Jan 11: Bought stationery worth ₹ 3,000 and paid in cheque immediately.

Jan 14: Purchased office equipment for ₹ 2,500 using cash.