



**DELHI PUBLIC SCHOOL NEWTOWN**  
**SESSION 2021-2022**  
**MONDAY TEST**

**CLASS: IX**  
**SUBJECT : COMMERCIAL STUDIES**

**FULL MARKS: 40**  
**DATE: 13.12.2021**

**Instructions:**

- Attempt all questions.
- The intended marks for questions or parts of questions are given in brackets [ ].
- This question paper consists of *two* printed pages.
- All workings including rough work must be clearly shown in the same sheet as the rest of the answers.

**SECTION A**

Attempt all questions (2x10 = 20)

**Question 1**

- a. Define Drawings.
- b. Distinguish between a Debtor and a Creditor.
- c. State the traditional rule for Nominal Accounts and Real Accounts.
- d. Explain the Going Concern concept of Accounts.
- e. Fill in the blanks:
  - i. Capital = \_\_\_\_ - \_\_\_\_
  - ii. Liabilities = \_\_\_\_ - \_\_\_\_

**Question 2**

- a. How would you differentiate between Journal and Ledger?
- b. What is the Dual Aspect principle of Accounts?
- c. Define the term Book-keeping.
- d. State the first four steps in the accounting cycle.
- e. What is the meaning of Expense?

**SECTION B (20 marks)**

**Question 3**

**Journalise the following transactions:**

**[10]**

March 2019	Particulars
1	Manohar Lal & Sons started business with cash ₹ 60,000
2	Purchased furniture for cash ₹ 10,000
4	Purchased goods for cash ₹ 25,000
5	Bought goods from Kamlesh ₹ 15,000
10	Paid cash to Kamlesh ₹ 15,000
16	Purchased goods from Sohan ₹ 6,000
18	Purchased goods from Sohan for cash ₹ 8,000
20	Paid rent for the office ₹ 1,000

25	Paid a cheque to pay the salaries ₹ 12,000
30	Withdrew ₹ 5,000 from the business for paying the school fees of the proprietor's son.

**Question 4**

[5+5]

- a. Prepare the Cash Account for the Journal entries given in the above question (Question 3).
- b. Prepare a Trial Balance from the following informations:

Particulars	₹
Bank Overdraft	15,000
Sales	5,10,000
Purchase Returns	22,500
Debtors	4,00,500
Wages	96,000
Purchases	4,45,000
Cash in Hand	8,500
Creditors	2,15,000
Capital	1,87,500