

ACCOUNTING AND FINANCIAL MANAGEMENT

[Min. Marks : 28]

Note : All THREE sections are compulsory. Student should
नोट : सभी तीन खण्ड अनिवार्य हैं। विद्यार्थी प्रश्न-पत्र पर कुछ न लिखें।

This Section contains **Multiple Choice Questions**. Each question carries **1 Mark**.
इस खण्ड में बहुविकल्पीय प्रश्न हैं। प्रत्येक प्रश्न 1 अंक का है।

इस खण्ड में बहुविकल्पीय प्रश्न हैं। प्रत्येक प्रश्न 1 अंक का है।

- P.T.O.

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[Section - B]

This section contains Short Answer Type Questions. Each question carries 5 Marks.
इस खण्ड में लघुउत्तरीय प्रश्न हैं। प्रत्येक प्रश्न 5 अंकों का है।

- Q. 1 Write the difference between book keeping and accounting.
बहीखाता और लेखांकन के बीच अंतर लिखिये।

OR

What is Trial Balance ? Give its characteristics.
ट्रायल बैलेंस क्या है ? इसकी विशेषताएँ लिखिये।

- Q. 2 What is Purchase Book ? Give the format of purchase book.
परचेस बुक क्या है ? इसका प्रारूप लिखिये।

OR

Record the following in the appropriate book of original entries -
निम्नलिखित को मूल प्रविष्टि की उपयुक्त बुक में रिकार्ड करें -

2009		₹
Jan 1	Cash in hand	12,400
Jan 1	Bank overdraft	1,400
Jan 3	Deposited into bank	3,000
Jan 5	Received cheque from Sharma	5,400
Jan 6	Deposited Sharma's cheque into bank	
Jan 31	Bank charges	65

- Q. 3 Write the difference between straight line method and written down value method.
स्ट्रेट लाइन मेथड और रिटर्न डाउन वैल्यू मेथड के बीच अन्तर लिखिये।

OR

Calculate closing stock from the following -
निम्न से क्लोजिंग स्टॉक की गणना कीजिये।

Sales	20,000
Return inward	500
Return outward	1,000
Purchases	12,300
Carriage inwards	400
Gross profit	8,000

- Q. 4 What is Cash Flow Statement ? Write its classification.
कैश फ्लो स्टेटमेंट क्या होती है ? इसका वर्गीकरण लिखिये।

OR

What are the advantages of Ratio analysis.
अनुपात विश्लेषण के लाभ लिखिये।

- Q. 5 How can we create account groups.
अकाउंट समूह किस तरह से निर्मित किये जाते हैं ?

OR

Write advantages and disadvantages of computerized accounting.
कम्प्यूटरीकृत लेखांकन के लाभ हानि लिखिये।

[Section - C]

This section contains Essay Type Questions. Each question carries 11 marks.
इस खण्ड में दीर्घउत्तरीय प्रश्न हैं। प्रत्येक प्रश्न 11 अंकों का है।

- Q. 6 Explain fundamental accounting concepts.
मौलिक लेखांकन अवधारणाओं की व्याख्या करें ?

OR

From the following information draw up a Trial balance in the books of Shri Haridas Chaki as on 31st March, 2013

निम्न जानकारी के द्वारा श्री हरीदास चाकी की बुक में 31 मार्च 2013 तक एक ट्रायल बैलेंस तैयार करें

Capital ₹ 1,40,000 ; Purchases ₹ 36,000 ; Discount allowed ₹ 1,200 ; carriage inwards ₹ 8,700 ; carriage outwards ₹ 2,300 ; sales ₹ 60,000 ; returns inwards ₹ 300 ; return outwards ₹ 700 ; rent and taxes ₹ 1,200 ; plant and machinery ₹ 80,700 ; stock on 1st April 2012 ₹ 15,500 ; sundry debtors ₹ 20,200 ; sundry creditors ₹ 12,000 ; Investments ₹ 3,600 ; commission received ₹ 1,800 ; cash in hand ₹ 100 ; cash at bank ₹ 10,100 ; motor cycle ₹ 34,600 ; and stock on 31st March 2013 ₹ 20,500

- Q. 7 What is Cash Book ? Explain different types of cash book.
कैश बुक क्या है ? इसके विभिन्न प्रकारों को समझाइये।

OR

Prepare Bank Reconciliation statement as on 31st March 2015 from the following particulars -

निम्नलिखित विशेष से 31 मार्च 2015 तक का बैंक समाधान विवरण तैयार कीजिये -

- i) Overdraft Balance as per cash book as on 31st March 2015 ₹ 1,80,000

P.T.O.

- ii) Overdraft Balance as per Bank statement as on 31st March 2015 ₹ 2,13,900
- iii) Cheque deposited into bank but no entry passed in the cash book ₹ 3,000
- iv) Cheque received and entered into the cash book but not sent to the bank ₹ 10,000
- v) Credit side of the bank column casted short ₹ 1,000
- vi) Insurance premium paid directly by the bank under standing instruction ₹ 5,000
- vii) Bank charges entered in the cash book twice ₹ 100
- viii) Cheque 'received' returned by the bank but no entry passed ₹ 4,000
- ix) Cheque 'issued' returned on technical grounds ₹ 3,000
- x) Bill discounted dishonoured ₹ 40,000
- xi) Bill receivable directly collected by the bank ₹ 20,000

Q. 8 Calculate depreciation by the SLM method from following -

निम्न जानकारी से SLM मैथड द्वारा मूल्यहास की गणना कीजिये -

Green limited purchased a machinery on 1st August 2010 for ₹ 60,000. On 1st Oct 2011 it purchased another machine for ₹ 20,000. On 30th June 2012 it sold the first machine purchased on 1st August 2012 for ₹ 38,500 and on the same date purchased a new machinery for ₹ 50,000. Depreciation is provided at 20% p.a. on the original cost each year. Accounts are closed each year on 31st March show the machinery a/c for 3 years.

3 सालों के लिए मशीनरी अकाउंट बनाइये

OR

Explain the following -

निम्न को समझाइये

- i) Outstanding Expenses.
- ii) Prepaid Expenses.
- iii) Accrued Income.
- iv) Unearned Income.

Q. 9 The following are the details of M/s National Traders Ltd.

Stock velocity : 6 Months

Creditor Velocity : 2 Months

Debtors Velocity : 3 Months

Gross Profit Ratio : 25 %

Cont. . . .

Gross profit for the year ended 31 Dec. 2005 amounts to ₹ 4,00,000. Closing stock of the year is ₹ 10,000 above the opening stock. Bill receivable amount to ₹ 25,000 and bills payable to ₹ 10,000
Find out -

- a) Sale stock b) Purchase c) Sundry creditors d) Sundry debtors e) closing stock
उपरोक्त की गणना कीजिये।

OR

Give the advantages and limitations of cash flow statement.
कैश फ्लो स्टेटमेंट के लाभ तथा सीमाएं लिखिये।

- Q.10 Explain different types of accounting software.
विभिन्न प्रकार के लेखांकन साफ्टवेयर को समझाइये।

OR

Explain following -

निम्न को समझाइये

- i) Maintaining the hierarchy of ledger.
- ii) Generating accounting reports.

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