

## 2. NEB Examination 2079

Set 'O'

पूर्णाङ्क : 75

समय: 3 घण्टा

विद्यार्थीहरूले सकेसम्म आफ्नै शब्दमा उत्तर दिनुपर्नेछ । दायाँ किनारामा दिइएको अङ्कले पूर्णाङ्क जनाउँछ ।  
सबै प्रश्नको उत्तर दिनुहोस् । (Attempt all the questions)

## समूह 'क' (Group 'A')

11x1=11

अति सङ्क्षिप्त उत्तरात्मक प्रश्नहरू (Very short answer questions)

1. निजी कम्पनी भनेको के हो ? What is private company?
2. अधिकृत पूँजीको बारेमा लेख्नुहोस् । Write about authorized capital.
3. व्यापार खाता किन तयार गरिन्छ ? Why is trading account prepared?
4. पटके लागत विधि भनेको के हो ? What is batch costing?
5. परिवर्तनशील उपरिव्यय भनेको के हो ? What is variable overhead?
6. सामग्रीको सङ्केतीकरणको बारेमा लेख्नुहोस् । Write about codification of material.
7. श्रम लागत भनेको के हो ? What is labour cost?
8. कम्प्युटर सफ्टवेयरका बारेमा लेख्नुहोस् । Write about computer software.
9. फर्निचरमा रु. 10,000 हास कट्टी गरियो । Depreciate furniture by Rs. 10,000.

तयार गर्नुहोस् (Required): समायोजन प्रविष्टि (Adjustment entry)

[Ans: Depreciation on furniture A/c Dr. To, Furniture A/c]

10. निम्न जानकारीहरू दिइएका छन्: Following information are given:

खुद आय (Net income) Rs. 2,00,000

गैरनगद खर्च (Non-cash expenses) Rs. 40,000

चालु सम्पत्तिमा कमी (Decrease in current assets) Rs. 50,000

तयार गर्नुहोस् (Required):

अप्रत्यक्ष विधि प्रयोग गरी सञ्चालन क्रियाकलापबाट नगद प्रवाह (Cash flow from operating activities using indirect method)

[Ans: CFFO: Rs 290,000]

11. निम्न जानकारीहरू दिइएका छन्: Following information are given:

वार्षिक सामग्री आवश्यकता (Annual material requirement) 50,000 kg

मितव्ययी आदेश परिमाण (Economic order quantity) 2,000 kg

तयार गर्नुहोस् (Required): आदेश सङ्ख्या (No. of orders)

[Ans: 25 times]

## समूह 'ख' (Group 'B')

8x5=40

सङ्क्षिप्त उत्तरात्मक प्रश्नहरू (Short answer questions)

12. पि कम्पनी लि. ले रु. 100 दरका 10,000 शेयर 10% छुट मूल्यमा निम्नानुसार रकम भुक्तानी गर्ने गरी जारी गर्‍यो । P Company Ltd. issued 10,000 shares of Rs. 100 each at 10% discount payable as follows:

आवेदनमा (On application) Rs. 35

बाँडफाँटमा (On allotment) Rs. 40

अन्तिम किस्ता (On final call) Rs. 15

15,000 शेयरको लागि आवेदन प्राप्त भयो । 2,000 आवेदकलाई पूरै शेयर बाँडफाँट गर्‍यो भने बाँकी आवेदकलाई समानुपातिक दरमा बाँडफाँट गर्‍यो । कम्पनीले सबै किस्ता माग गरेकोमा अन्तिम किस्तामा 400 शेयरमा बाहेक सम्पूर्ण रकम चुक्ता भयो । Applications were received for 15,000 shares. 2,000 applicants were allotted in full and balance applicants were allotted on pro-rata basis. All call money were duly received except on final call money on 400.

तयार गर्नुहोस् (Required): भौचरहरू (Journal entry for)

1.5+1.5+2

(i) शेयर आवेदन (Share application)

(ii) शेयर बाँडफाँट (Share allotment)

(iii) अन्तिम किस्ता (Share final call)

[Ans: Calls in Arrear: Rs. 6,000, Excess application money Rs. 175,000]

13. (a) हिमाल कम्पनीले रु. 1,00,000 को प्लान्ट खरिद गरी अतिरिक्त मूल्य रु. 10 सहित रु. 50 प्रतिशेयर मूल्यमा 1000 कित्ता साधारण शेयर जारी गर्‍यो । Himat company issued 1000 shares at Rs. 50 per share including premium of Rs. 10 each to acquire plant or Rs. 1,00,000:

तयार गर्नुहोस् (Required):

प्लान्ट खरिद तथा शेयर जारीको भौचर (Entry for purchase of plant by issuing share)

[Ans: Capital Reserve: Rs. 50,000, Share capital: Rs. 40,000]

1+1

- (b) एउटा कम्पनीले 5 वर्षको अङ्कित मूल्यमा भुक्तानी गर्ने गरी रु. 1,000 दरका 5,000 कित्ता 8% ऋणपत्र 10% अतिरिक्त मूल्यमा निष्कासन गर्‍यो । A company issued 5,000, 8% debentures of Rs. 1000 each at 10% premium and redeemable after 5 years at par.

2+1

तयार गर्नुहोस् (Required):

ऋणपत्र जारी तथा भुक्तानी भौचरहरू (Journal Entries for issue and redemption of debenture)

[Ans: Debenture premium: Rs. 500,000, Debenture holder's A/c: Rs. 50,00,000]

14. 31 डिसेम्बरमा एउटा कम्पनीको सन्तुलन परीक्षण निम्न बमोजिम छ । A trial balance of a company as on 31<sup>st</sup> December is as under.

विवरण (Particulars)	Dr. Rs.	विवरण (Particulars)	Cr. Rs.
प्लान्ट तथा मेसिनरी (Plant and Machinery)	4,60,000	सेयर पुँजी (Share capital)	8,00,000
भवन (Building)	6,00,000	साधारण जगेडा (General reserve)	1,20,000
बैंक मौज्दात (Bank balance)	80,000	साहुहरू (Creditors)	25,000
आसामीहरू (Debtors)	60,000	खुद मुनाफा (Net profit)	80,000
अग्रिम बिमा भुक्तानी (Prepaid insurance)	12,000	सुरुको अवितरित मुनाफा (Opening Retained earning)	37,000
अन्तिम मौज्दात (Closing stock)	50,000	दीर्घकालीन ऋण (Long term loan)	2,00,000
	12,62,000		12,62,000

थप जानकारी (Additional information):

(i) प्रस्तावित लाभांश (Proposed dividend)

Rs. 80,000

(ii) साधारण जगेडामा सारिएको (Transfer to general reserve)

Rs. 20,000

तयार गर्नुहोस् (Required):

(a) नाफा नोक्सान बाँडफाँट खाता (Profit and loss appropriation account)

(b) बासलात (Balance sheet)

[Ans: Rs. 17,000, Total Rs. 12,62,000]

15. एउटा कम्पनीको असमायोजित सन्तुलन परीक्षण निम्नानुसार दिइएको छ । An unadjusted trial balance of a company is given below.

विवरण (Particulars)	Dr. Rs.	विवरण (Particulars)	Cr. Rs.
उपकरण (Equipment)	2,90,000	सेयर पुँजी (Share capital)	2,00,000
बैंक मौज्दात (Bank balance)	35,000	साहुहरू (Creditors)	40,000
आसामीहरू Debtors)	45,000	ऋण (Loan)	60,000
खरिद (Purchase)	1,20,000	बिक्री (Sales)	2,75,000
तलब खर्च (Salary expense)	60,000	कमिसन (Commission)	5,000
भाडा खर्च (Rent expense)	30,000		
	5,80,000		5,80,000

थप जानकारी (Additional information):

(i) 10% का दरले उपकरणमा मूल्य ह्रास कटौती गरियो । Depreciate equipment by 10%.

(ii) तलब तिर्न बाँकी (Salary payable): 12,000

तयार गर्नुहोस् (Required): कार्य विवरण (Worksheet)

[Ans: Net profit: Rs. 29,000]

16. उदाहरणसहित अप्रत्यक्ष खर्चको बाँडफाँट तथा संविभाजनको अर्थ लेख्नुहोस् । Write the meaning of allocation and apportionment of overhead with example.

17. (a) विकेन्द्रीकृत खरिदका फाइदाहरू लेख्नुहोस् । Write the advantages of decentralized purchase.

- (b) जुन महिनाको संगम कम्पनीको निम्न कारोबारहरू छन् । Sangam company had the following transactions during the month of June.

जुन (June) 1: सुरुको मौज्दात (Beginning inventory) 500 units @ Rs. 10 each

जुन (June) 6: खरिद (Purchase) 700 units @ Rs. 11 each

जुन (June) 18: खरिद (Purchase) 400 units @ Rs. 12 each

जुन महिनामा जम्मा बिक्री (Total sales during June) 1050 units

तयार गर्नुहोस् (Required):

आवधिक मौज्दात पद्धतिअनुसार भारित औसत विधिबाट अन्तिम मौज्दात लागत तथा वस्तु बिक्री लागत (Cost of ending inventory and cost of goods sold using weighted average method under periodic inventory system)

[Ans: Cost of ending inventory = Rs. 6015.625, Cost of goods sold = Rs. 11484.375]

18. (a) प्रतिकाइ प्रमाणिक समय 2 घण्टा हो । एकाइ ज्यालादर रु. 500 प्रति एकाइ छ र कामदारले एक महिनामा 150 घण्टा काम गर्दछ । The standard time per unit is 2 hours. The piece rate is Rs. 500 per unit and worker worked 150 hours in a month.

तयार गर्नुहोस् (Required):

कामदारको जम्मा ज्याला (Total wages of worker)

[Ans: Rs. 37500]

(b) निम्न जानकारीहरू दिइएको छ: Following informations are given:

- लागत लेखाले खुद नाफा रु. 80,000 देखियो। (Net profit shown by cost account Rs. 80,000.)
- कारखाना खर्च वित्तीय लेखाले रु. 15,000 बढी अभिलेख गर्‍यो। (Factory overhead over recorded in financial account Rs.15,000.)
- लागत लेखाले ह्रास कटौती रु. 6,000 कम देखायो। (Depreciation under charge in cost amount Rs. 6,000.)
- लाभांश प्राप्त वित्तीय लेखामा अभिलेख रु. 12,500 (Dividend received recorded in financial account Rs. 12,500)
- वित्तीय लेखामा अन्तिम मौज्जात रु. 10,000 बढी मूल्याङ्कन देखियो। (Over valuation of closing stock in financial account Rs. 10,000.)

तयार गर्नुहोस् (Required): लागत हिसाब मिलान विवरण (Cost Reconciliation statement)

3

[Ans: Net profit as per financial account Rs. 81,500]

19. कम्प्युटराइज्ड लेखा प्रणालीको परिभाषा दिनुहोस्। लेखा विधिमा कम्प्युटर प्रणालीको महत्त्व व्याख्या गर्नुहोस्। Define computerized accounting system. Explain the importance of computer system in accounting.

2+3

समूह 'ग' (Group 'C')

3x8=24

लामो उत्तरात्मक प्रश्नहरू (Long answer questions)

20. एउटा कम्पनीले चैत्र 31 को सन्तुलन परीक्षण निम्नानुसार छ: The trial balance of a company as on 31<sup>st</sup> Chaitra is given below:

विवरण (Particulars)	Dr. Rs.	विवरण (Particulars)	Cr. Rs.
सुरु मौज्जात (Opening stock)	40,000	बिक्री (Sales)	6,50,000
खरिद (Purchase)	4,00,000	सेयर पूँजी (Share capital)	4,00,000
ज्याला (Wages)	66,000	12% ऋणपत्र (12% debentures)	2,00,000
दुवानी (Carriage)	7,000	खरिद फिर्ता (Purchase return)	40,000
तलब (Salary)	60,000	शंकास्पद आसामी व्यवस्था (Provision for bad debt)	3,000
आसामी (debtors)	1,00,000	करको व्यवस्था (Provision for tax)	10,000
मेसिनरी (Machinery)	6,00,000	नाफा नोक्सान खाता (Profit and loss account)	2,80,000
नगद (Cash)	80,000		
बिक्री खर्च (Selling expense)	20,000		
भाडा (Rent)	60,000		
ऋणपत्रमा व्याज (Interest on debenture)	16,000		
नउठ्ने आसामी (Bad debt)	14,000		
लगानी (Investment)	1,20,000		
	15,83,000		15,83,000

थप जानकारीहरू (Additional information):

- अन्तिम मौज्जात (Closing stock): Rs. 3,00,000
- मेसिनरीमा 10% का दरले ह्रास कटौती गर्ने (Depreciate machinery by 10%)
- नाफाबाट जगेडा कोषमा रु. 30,000 सारियो। (Profit transferred to general reserve Rs. 30,000)
- सेयर पूँजीको 10% लाभांश प्रस्ताव गरियो। (Proposed dividend 10% on share capital)

5+3

तयार गर्नुहोस् (Required):

- NFRS अनुसार नाफा नोक्सान विवरण (Profit to loss statement based on NFRS)
- NFRS अनुसार वित्तीय अवस्था (Statement of financial position based on NFRS)

[Ans: Net income for the year: Rs. 242,000, Balance sheet: Rs. 11,40,000]

OR

एउटा लिमिटेड कम्पनीको चैत्र 31 को सन्तुलन परीक्षण निम्नानुसार दिइएको छ। Trial Balance of a limited company as on 31<sup>st</sup> Chaitra is given below:

विवरण (Particulars)	Dr. Rs.	विवरण (Particulars)	Dr. Rs.
सुरु मौज्जात (Opening stock)	45,000	सेयर पूँजी (Share capital)	1,00,000
खरिद (Purchase)	3,10,000	बिक्री (Sales)	4,10,000
तलब (Salary)	20,000	नाफा नोक्सान खाता (Profit and loss account)	30,000
ज्याला (Wages)	5,000		
बिमा (Insurance)	10,000		
फर्निचर (Furniture)	1,00,000		
नगद (Cash)	50,000		
	5,40,000		5,40,000



**थप जानकारीहरू (Additional information):**

- (i) अन्तिम मौज्दात (Closing stock): Rs. 90,000  
 (ii) तिर्न बाँकी ज्याला (Wages due): Rs. 1,000  
 (iii) प्रस्तावित लाभांश (Proposed dividend): 5%

**तयार गर्नुहोस् (Required):**

- (a) बहुचरणको आय विवरण (Multi step income statement)  
 (b) वासलात (Balance sheet)

[Ans: Net of revenue: Rs. 109,000, Total Assets: 240,000]

21. सम्पत्ति र दायित्वको अन्तिम मौज्दात निम्नानुसार दिइएका छन् । The closing balance of different assets and liabilities are given below.

विवरण (Particulars)	पहिलो वर्ष	दोस्रो वर्ष
	Year I (Rs.)	Year II (Rs.)
मेसिनरी (Machinery)	7,00,000	9,00,000
आसामीहरू (Debtors)	2,10,000	2,40,000
मौज्दात (Inventory)	1,45,000	1,80,000
साहुहरू (Creditors)	80,000	1,10,000
सेयर पूँजी (Share capital)	2,00,000	3,00,000
तिर्न बाँकी खर्च (Expenses due)	25,000	40,000
लगानी (Investment)	2,00,000	2,75,000
नगद (Cash)	2,10,000	?

**थप जानकारीहरू (Additional information) :**

- (i) बिक्रीबाट आम्दानी रु. 10,50,000 र बिक्री लागत रु. 8,10,000 । (Sales for the year 10,50,000 and cost of goods sold Rs.8,10,000.)  
 (ii) रु. 65,000 हास कट्टीसहित सञ्चालन खर्च रु. 2,05,000 । (Operating expenses Rs. 2,05,000, including depreciation Rs.65,000.)  
 (iii) रु. 1,25,000 को मेसिनरी बिक्री गरी रु. 3,80,000 को खरिद गरियो । (Machinery sold for Rs. 1,25,000 and purchased for Rs.3,80,000.)  
 (iv) रु. 20,000 लाभांश वितरण गरियो । (Dividend paid for the year Rs. 20,000.)

**तयार गर्नुहोस् (Required):** नगद प्रवाह विवरण (Cash flow statement)

[Ans: CFFA: Rs. 70,000, CFFO: Rs. 330,000, CFFI: Rs 80,000]

22. एउटा उत्पादन कम्पनीले 2,000 थान उत्पादन गर्दा उत्पादन लागतसम्बन्धी विवरणहरू निम्नानुसार छन् । A manufacturing company showed the following details of its production cost of 2,000 units.

**कच्चा पदार्थ (Raw materials):**

- प्रत्यक्ष (Direct) Rs. 2,00,000  
 - अप्रत्यक्ष (Indirect) Rs. 60,000

**ज्याला (Wages)**

- प्रत्यक्ष (Direct) Rs. 1,50,000  
 - अप्रत्यक्ष (Indirect) Rs. 20,000

**खरिद ढुवानी (Carriage inward)**

**बिक्री ढुवानी (Carriage outward)**

**कारखाना खर्च (Factory expenses)**

**तलब (Salaries)**

**बिमा (Insurance)**

**बिक्री खर्च (Selling expenses)**

**नाफा (Profit)**

**मौज्दात विवरण (Stock details)**

सुरु (रु.)

(Opening)

50,000

40,000

500 units

अन्तिम (रु.)

(Closing)

40,000

30,000

300 units

**कच्चा पदार्थ (Raw materials)**

**अर्ध तयारी सामग्री (WIP)**

**तयारी सामग्री (Finished goods)**

**तयार गर्नुहोस् (Required):** लागत विवरण (Cost Sheet)

[Ans: Cost per unit Rs. 262.5, cost of sales: Rs. 598,500]