

NEB Examination 2079 (2022)

1. NEB Examination 2079

Set 'V'

विद्यार्थीहरूले सकेसम्म आफ्नै शब्दमा उत्तर दिनुपर्नेछ । दायाँ किनारामा दिइएको अङ्कले पूर्णाङ्क जनाउँछ ।

समय: 3 घण्टा

सबै प्रश्नको उत्तर दिनुहोस् । (Attempt all the questions)

पूर्णाङ्क : 75

समूह 'क' (Group 'A')

अति संक्षिप्त उत्तरात्मक प्रश्नहरू (Very short answer questions)

11x1=11

- विवरणपत्रको अर्थ लेख्नुहोस् । Write the meaning of prospectus.
- अप्राधिकार शेयरको परिभाषा लेख्नुहोस् । Define preference shares.
- बासलातको परिभाषा दिनुहोस् । Define balance sheet.
- लागत लेखाको कुनै दुई उद्देश्यहरू लेख्नुहोस् । Write any two objectives of cost accounting.
- स्थिर लागत भनेको के हो ? What is fixed cost?
- सामग्री नियन्त्रण भनेको के हो ? What do you mean by material control?
- एकाइ ज्याला प्रणाली भनेको के हो ? What is piece rate wage system?
- कम्प्युटर सफ्टवेयरको अर्थ लेख्नुहोस् । Write the meaning of computer software.
- तिर्नुपर्ने तलब रु. 20,000 को समायोजन प्रविष्टि तयार पार्नुहोस् । Prepare adjusting entry for salary payable Rs. 20,000.
- [Ans: Salary A/c Dr. To, Salary payable A/c]
- तल दिइएको सूचनाको आधारमा वर्ष II को ग्राहकबाट नगद सङ्कलन निकाल्नुहोस् । From the following information, calculate cash collection from customer in year II.

उधारो विक्री (Credit sales)	Rs. 6,00,000
विविध आसामीहरू (Sundry debtors)	Year I Rs. 40,000
	Year II Rs. 60,000

[Ans: Rs. 580,000]

- यदि वार्षिक परिमाण 25,000 के.जी. र मितव्ययी आदेश परिमाण (EOQ) 1,000 के.जी. भए आदेश सङ्ख्या पत्ता लगाउनुहोस् । If annual requirements is 25,000 kgs. and EOQ 1,000 kgs then find out the number of order.

[Ans: 25 times]

समूह 'ख' (Group 'B')

संक्षिप्त उत्तरात्मक प्रश्नहरू (Short answer questions)

8x5=40

- एक कम्पनीले रु. 10 अतिरिक्त मूल्यमा रु. 100 दरका 10,000 कित्ता शेयर जारी गर्‍यो, भुक्तानी निम्नानुसार हुने छ । A company issued 10,000 shares of Rs. 100 each at Rs. 10 premium payables as under.

आवेदनमा (On application)	Rs. 40
बाँडफाँटमा (On allotment)	Rs. 45
प्रथम तथा अन्तिम किस्ता (On first and final call)	Rs. 25

15,000 कित्ता शेयरको लागि आवेदन प्राप्त भयो । 12,000 कित्ता आवेदनलाई समानुपातिक दरमा शेयरको बाँडफाँट गरियो र 3000 कित्तालाई फिर्ता गरियो । आवेदनमा प्राप्त बढी रकम शेयर बाँडफाँटमा उपयोग गरियो । सबै किस्ता रकम माग गरेबमोजिम प्राप्त भयो । Application were received for 15,000 shares. Allotment were made for 12,000 shares were allotted on pro-rata basis and 3,000 shares were rejected. Excess application money were utilized towards amount due on allotment. All the called money were duly received.

1.5+2+1.5

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

- शेयर आवेदन (Share application)
- प्रथम तथा अन्तिम किस्ता (First and final call)

(b) शेयर बाँडफाँट (Share allotment)

[Ans: Bank Allotment Rs. 370,000]

- (a) एउटा कम्पनी लिमिटेडको रु. 100 दरका शेयर निष्कासन गरेकोमा 400 कित्ता शेयरको प्रतिशेयर रु. 20 का दरले एक जना शेयरधनीबाट अन्तिम किस्ताको रकम प्राप्त भएन र उक्त शेयर जफत गरियो । उक्त जफत शेयरमध्ये 300 कित्ता शेयर रु. 70 प्रतिशेयरमा पूरै चुक्ता हुने गरी पुनः निष्कासन गरियो । A company Ltd. forfeited 400 shares of Rs. 100 each for non-payment of final call money of Rs. 20 per share out of forfeited shares 300 shares were re-issued at Rs. 70 per share as fully paid.

1+1+1

तयार गर्नुहोस् (Required):

- शेयर जफत भौचर (Entry for forfeiture)
- रकमान्तर भौचर (Transfer entry)

(ii) पुनःनिष्कासन भौचर (Entry for re-issue)

[Ans: Capital Reserve = Rs. 15,000]

- (b) एउटा कम्पनीले रु. 100 दरको 4,000 कित्ता शेयर निम्न सम्पत्ति खरिद गर्न जारी गर्‍यो । A company Ltd. issued 4,000 shares of Rs. 100 each to purchase the following assets.

स्थिर सम्पत्ति (Fixed assets)	Rs. 4,50,000
मौज्दात (Stock)	Rs. 50,000

तयार गर्नुहोस् (Required): सम्पत्ति खरिदको भौचरहरू (Entries for purchase of assets)

[Ans: Capital Reserve Rs. 1,00,000]

1+1

14. एउटा लिमिटेड कम्पनीको २०७८ चैत्र ३१ को सन्तुलन परीक्षण दिइएको छ । The trial balance of a limited company as on 31st

विवरण (Particulars)	Rs.	विवरण (Particulars)	Rs.
मेसिनरी (Machinery)	1,10,000	बिक्री (Sales)	2,00,000
नगद (Cash)	40,000	१०% ऋण (10% loan)	1,10,000
खरिद (Purchase)	1,10,000	सेयर पूँजी (Share capital)	50,000
आसामीहरू (Debtors)	50,000		
बिमा (Insurance)	20,000		
ज्याला (Wages)	30,000		
	3,60,000		3,60,000

थप जानकारी (Additional information):

(a) अग्रिम बिमा भुक्तानी (Pre-paid insurance) Rs. 5000 (b) तिर्न बाँकी ज्याला (Outstanding wages) Rs. 2000

तयार गर्नुहोस् (Required): कार्य विवरण (Worksheet)

[Ans: Net profit Rs. 32,000, Balance sheet Rs. 205,000]

15. एउटा कम्पनीको वित्तीय कारोबारको विवरण निम्नानुसार दिइएको छ । The following financial transactions of a company is given below:

नगद (Cash)	Rs. 1,00,000
आसामीहरू (Debtors)	Rs. 80,000
स्थिर सम्पत्ति (Fixed assets)	Rs. 6,40,000
ऋण पत्र (Debentures)	Rs. 4,00,000
साहु (Creditors)	Rs. 10,000
सेयर पूँजी (Share capital)	Rs. 3,60,000
बिक्री (Sales)	Rs. 7,00,000
तलब (Salaries)	Rs. 1,00,000
अन्य खर्च (Other expenses)	Rs. 5,50,000

थप जानकारी (Additional information):

(a) तिर्न बाँकी तलब (Salary due) Rs. 10,000

(b) स्थिर सम्पत्तिमा ह्रास कटौती (Depreciation on fixed assets) Rs. 20,000

तयार गर्नुहोस् (Required):

कम्पनी ऐन, २०६३ अनुसार आय विवरण र बासलात (Income statement and balance sheet as per companies Act, 2063)

[Ans: Net profit Rs. 20,000, Balance sheet Rs. 800,000]

16. लागत लेखाको परिभाषा दिई यसका कुनै तीन महत्त्वहरू लेख्नुहोस् । Define cost account and write any three importance of it. 2+3

17. (a) बिन कार्ड भनेको के हो ? What do you mean by bin card? 2

(b) लिमिटेड कम्पनीको चैत्र महिनाको भण्डार कारोबारहरू निम्नानुसार छन् : Stores transactions of a limited company for the month of Chaitra are given below:

चैत्र (Chaitra) 1 : सुरु मौज्जात (Opening stock)	500 units @ Rs. 10
चैत्र (Chaitra) 5 : खरिद (Purchased)	400 units @ Rs. 11
चैत्र (Chaitra) 15 : निकासी (Issued)	600 units
चैत्र (Chaitra) 22 : खरिद (Purchased)	300 units @ Rs. 12
चैत्र (Chaitra) 25 : साहुलाई फिर्ता (Return to vendors)	50 units

तयार गर्नुहोस् (Required): भारित औसत विधिअन्तर्गत भण्डार खाता (Store ledger under weighted average method)

[Ans: Closing stock = 550 @ 11.22 = Rs. 6171]

18. (a) एक घण्टामा १० थान उत्पादन गर्नुपर्ने र प्रति थान रु. १० ज्याला तोकिएको छ । एक जना श्रमिकले एक महिनामा २४० घण्टा काम गरेको छ । The standard output per hour 10 units. The piece rate is Rs. 10 per unit and worker worked 240 hours in a month.

तयार गर्नुहोस् (Required): श्रमिकको मासिक ज्याला (Monthly wages of the worker)

[Ans: Rs. 24000]

(b) लागत लेखा तथा वित्तीय लेखा तुलना गर्दा निम्न तथ्यहरू फेला पर्थे । On reconciliation of cost account and financial account, following facts were located.)

(i) ह्रास कटौती (Depreciation)

वित्तीय लेखा (On financial account)

लागत लेखा (On cost account)

Rs. 40,000

Rs. 35,000

(ii) सुरु मौज्जात (Opening stock)

वित्तीय लेखा (On financial account)

लागत लेखा (On cost account)

Rs. 75,000

Rs. 90,000

(iii) वित्तीय लेखामा आयकर भुक्तानी उल्लेख भएको (Income tax shown in financial account) Rs. 4000

(iv) वित्तीय लेखाअनुसार मुनाफा (Net profit as per financial account) Rs. 110,000

तयार गर्नुहोस् (Required): लागत तथा वित्तीय लेखाको हिसाब मिलान विवरण (Reconciliation statement of cost and financial account)

[Ans: 104,000]

19. कम्प्युटरकृत लेखा प्रणाली भन्नाले के बुझ्नुहुन्छ ? कम्प्युटरकृत लेखा प्रणालीका फाइदाहरू लेख्नुहोस् । What do you understand by computerized accounting system? Write the advantages of it.

समूह 'ग' (Group 'C')

नामो उत्तरात्मक प्रश्नहरू (Long answer questions)

3×5=24

20. एउटा कम्पनीको विगत दुई वर्षको बासलात निम्नानुसार दिइएको छ । A company provides following balance sheet of last two years.

विवरण (Particulars)	Year I	Year II
सेयर पुँजी (Share capital)	6,00,000	7,00,000
ऋणपत्र (Debenture)	1,50,000	1,00,000
साहुहरू (Creditors)	50,000	25,000
अवितरित नाफा (Retained earning)	50,000	75,000
	8,50,000	9,00,000
प्लान्ट (Plant)	4,00,000	5,30,000
लगानी (Investment)	40,000	70,000
मौज्दात (Stock)	1,00,000	1,20,000
आसामीहरू (Debtors)	2,20,000	1,80,000
नगद तथा बैङ्क (Cash and bank)	90,000	-
	8,50,000	9,00,000

थप जानकारीहरू (Additional Information):

- (i) बिक्री (Sales): Rs. 6,50,000
(ii) बिक्रीको लागत (Cost of goods sold): Rs. 4,00,000
(iii) Rs. 30,000 हास कट्टी सहित सञ्चालन खर्च (Operating expenses): Rs. 1,73,000
(iv) रु. 60,000 मा प्लान्ट बिक्री गरियो भने रु. 2,00,000 को थप खरिद पनि गरियो । (Plant worth Rs. 60,000 were sold and additional plant worth Rs. 2,00,000 were purchased)
(v) आयकर भुक्तानी रु. 12,000 र लाभांश भुक्तानी रु. 60,000 (Income tax paid Rs. 12,000 and dividend paid Rs. 60,000)

तयार गर्नुहोस् (Required):

प्रत्यक्ष विधिबाट नगद प्रवाह विवरण (Cash flow statement using direct method)

४+१+२+१

[Ans: C.B. = Zero]

21. एउटा कम्पनीको २०७७ असार ३१ को सन्तुलन परीक्षण निम्नानुसार छ । The trial balance on 31st Ashadh, 2077 of a company is as follows:

विवरण (Particulars)	Dr. Rs.	Cr. Rs.
सुरु मौज्दात (Opening stock)	10,000	-
खरिद (Purchase)	1,20,000	-
तलब (Salary)	12,000	-
भाडा (Rent)	13,000	-
ज्याला (Wages)	14,000	-
बिक्री कमिसन (Sales commission)	10,000	-
विज्ञापन (Advertisement)	8,000	-
मेसिनरी (Machinery)	2,00,000	-
ब्याज (Interest)	4,000	-
नगद (Cash)	6,000	-
आसामीहरू (Debtors)	10,000	-
लगानी (Investment)	20,000	-
कानुनी खर्च (Legal expenses)	15,000	-
बिक्री (Sales)	-	3,30,000
सेयर पुँजी (Share capital)	-	1,00,000
तिर्नुपर्ने (Bills payable)	-	12,000
	4,42,000	4,42,000

थप जानकारीहरू (Additional information):

- (a) अन्तिम मौज्दात (Closing stock): Rs. 43,000
 (b) तिर्न बाँकी ब्याज (Outstanding interest): Rs. 6,000
 (c) मेसिनरीमा ह्रास (Depreciation on machinery): @15%
 (d) आयकरको लागि व्यवस्था (Provision for tax): @20%

तयार गर्नुहोस् (Required):

- (a) NFRS अनुसार आय विवरण (Income statement as per NFRS)
 (b) NFRS अनुसार बासलात (Balance sheet as per NFRS)

[Ans: Net profit = Rs. 104,800, Balance sheet = Rs. 249,000]

OR

निम्नानुसार २०७७ असार ३१ को सन्तुलन परीक्षण दिइएको छ । Following trial balance on 31st Ashadh, 2077 given as:

विवरण (Particulars)	Dr. Rs.	Cr. Rs.
अचल सम्पत्ति (Fixed assets)	2,00,000	—
खरिद (Purchase)	1,80,000	—
बिक्री (Sales)	—	4,20,000
बिक्री फिर्ता (Sales return)	10,000	—
आसामी र साहुहरू (Debtors and creditors)	1,40,000	60,000
कमिसन (Commission)	5,000	15,000
ज्याला (Wages)	6,000	—
मसलन्द (Stationery)	4,000	—
अन्य कार्यालय खर्च (Other office expenses)	7,000	—
खराब ऋण (Bad Debts)	8,000	—
सेयर पूँजी (Share capital)	—	2,00,000
बैंक मौज्दात (Bank balance)	1,35,000	—
	6,95,000	6,95,000

थप जानकारीहरू (Additional information):

- (a) अन्तिम मौज्दात (Closing stock): Rs. 44,000
 (b) तिर्न बाँकी ज्याला (Outstanding wages): Rs. 2,000
 (c) अचल सम्पत्तिमा ह्रास (Depreciation on fixed assets): @20%
 (d) आयकरको लागि व्यवस्था (Provision for income tax): Rs. 12,000

तयार गर्नुहोस् (Required):

- (a) बहुचरण आय विवरण (Multi-step income statement)
 (b) बासलात (Balance sheet)

[Ans: Net profit = 205,000, Balance sheet = Rs. 479,000]

22. एउटा कारखानाको गत वर्षको निम्न जानकारीहरू दिइएका छन् : Previous year's information of a factory is given as follows:
 सुरु तथा अन्तिम मौज्दाताहरू (Opening and closing stock)

Items	Opening	Closing
कच्चा पदार्थ (Raw materials)	40,000	60,000
अर्धतयारी वस्तु (Semi-finished goods)	60,000	50,000
तयारी वस्तु (Finished goods)	80,000	1,00,000

- कच्चा पदार्थको खरिद (Raw material purchase): Rs. 4,20,000
 भित्र ढुवानी (Carriage inward): Rs. 10,000
 भाडा (Rent): Rs. 16,000
 प्रत्यक्ष ज्याला (Direct wages): Rs. 2,00,000
 अप्रत्यक्ष ज्याला (Indirect wages): Rs. 14,000
 कारखाना बिमा (Factory insurance): Rs. 8,000
 मसलन्द (Stationery): Rs. 12,000
 तलब (Salary): Rs. 15,000
 विज्ञापन (Advertisement): Rs. 5,000
 बिक्री कमिसन (Sales commission): Rs. 6,000
 नाफा (Profit): Rs. 20% on sales

तयार गर्नुहोस् (Required): लागत विवरण (Cost sheet)

[Ans: Prime cost = Rs. 610,000, Factory cost = Rs. 642,000, Cost of production = Rs. 685,000, Cost = Rs. 665,000, Total cost = Rs. 676,000, Profit = Rs. 169,000, Sales = Rs. 845,000]