**Shree Bhagawati H S S , Somadi -3, Sardewa**

**Palpa**

**Class : XI Internal Examination 2071 FM 60**

**Time : 1.45 hrs Subject : principle of Accounting PM 21**

**Attempt All Questions**

1. n]vfclen]vgsf @ p4]Zox? s] s] x'g\ < 2
2. Joj;flos c:tLTjsf] cjwf/0ff af/] n]v . 2
3. ;/sf/L >]:tf / Joj;foLs >]:tf ljr # leGgtf b]vfp. 3
4. ah]6 lx;fjvftfdf k|of]u x'g] # v08x? s] s] x'g\ < 3
5. The following transaction are given to you :

II Goods purchased Rs 60000

III Salary paid Rs 10000

IV Paid rent Rs 3000 including advance of Rs 1000.

Required :Accounting Equation 2

1. The following transaction are as:

2070-04-04 Goods sold to Ram Rs 10000

2070-04-10 Goods return from Ram Rs 1000

2070-04-14 cash sent by ram in full settlement of Rs 8500.

2070-04-18 cash deposited in to bank Rs 5000.

Required : a) Journal Entries 2+1=3

b)Ram’sAccount

7. The following transactions are given as:

5 June 2010 purchased from Palpa Furniture :

20 Chairs @ Rs 800 per unit

10 Tables @ Rs 2000 per unit

11 June 2010 Purchased cash from Butwal Furniture:

10 Sofa sets @ Rs 10000 per set, 10% cash discount

20 June 2010 Purchased from Birat Traders :

5 Tea Tables @ Rs 5000 per unit

5 coffee Table @ Rs 10000 per unit

( 10% Trade Discount)

Required: a) Purchase Book b) Purchase Account 2+1=3

8 The following transaction are provided you:

1 Dec. 2012 Cash in hand Rs 10000, Cash at Bank Rs 15000

5Dec. 2012 Withdrew Rs 5000 from bank for office use

10 Dec. 2012 Withdrew Rs 1000 for personal use

15 Dec. 2012 Purchased goods for Rs 10000 and paid by

cheque & balance in cash

20 Dec. 2012 Sold goods for cash Rs 12000 and received

cash Rs 11500.

25 Dec.2012 Cash received from Ram Rs 500 and deposited into Bank.

Required : Double Column cash book with cash and bank column. 6

9 The following information are provided you as :

1. Overdraft as per pass book Rs 82500
2. Interest on overdraft not entered in the cash book Rs 2000
3. Cheque issued but not presented for payment Rs 13500
4. Telephone charged Rs 570 paid by bank not entered in cash book.
5. Amount wrongly debited in pass book by bank Rs 7900
6. Cheque paid into bank but not yet credited by bank Rs 18000.
7. Direct payment made by a customer into bank Rs 10000.

Required : Bank Reconciliation Statement. 6

1. The Trial Balance of Mr Pandey Company as on 31st chaitra 2070 :

|  |  |  |
| --- | --- | --- |
| Particulars | Debit Rs | Credit Rs |
| Trade expenses  Purchase  Freight  Stock on 1-1-2070  Carriage outward  Sundry debtor  Furniture  Return inward  Printing and stationery  Plant & Machine (1-1-2070)  Plant & Machine ( 1-7-2070)  Drawings  Capital  Rent & tax  Creditors  Sales  Return outward  Postage and telegram  Reserve for doubtful debt  Commission received  Insurance charges  Wages  Salaries  Cash in hand  Cash at bank | 800  82000  2000  15000  500  20600  5000  2000  400  20000  5000  6000  4600  800  700  15000  6300  6200  20500 | 80000  10000  120000  1000  800  1600 |
| Total | 213400 | 213400 |

Adjustments :

1. Closing stock Rs 20000
2. Depreciation on furniture 5% p.a , plant & machine 20% p.a
3. Prepaid insurance Rs 100
4. Goods lost by fire Rs 5000 and insurance company claim full.

Required:

I Trading A/C II. Profit & loss A/C 4+5+6=15

III .Balance sheet

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| 606000 | hDdf | 114000 | 87000 |

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