**Shree Bhagawati H S S**

**Somadi -3, Sardewa FM 80**

**Palpa PM 28**

1. What is ratio analysis? State any two objectives. 3
2. Write any three limitations of cost accounting. 3
3. Defined the fixed and variable cost . 3
4. Defined the store ledger and Bin-card. 3
5. What do you know about direct cost ? 2
6. What do you know about inventory? 2
7. The trial balance of a company as on ashad 31st last yearis given below :

|  |  |  |  |
| --- | --- | --- | --- |
| particulars | Debit Rs | Particulars | Credit Rs |
| Purchase  Opening stock  Sales return  Rent and Rates  Wages  Carriage  Salaries  Discount  Debtors  Plant & Mechinary  Land & Building  Patent  General Expenses  Baddebts  Interest on debebnture  Prepaid insurance  Cash at Bank | 320000  40000  20000  30000  120000  30000  70000  10000  90000  100000  400000  100000  40000  5000  10000  8000  27000 | Sales  Share capital Rs 100 each  10% Debenture  Creditors | 800000  500000  100000  20000 |

Total 1420000 Total 1420000

Addiioal informations:

* Provision for tax 20000
* Prepaid insurance expaired 5000
* Provision for baddebts 5% on debtors
* Closing stock 20000
* Transfer to general reserve 25000
* Dividend 10% on capital
* Wage outstanding
* Appreciation on land 5% and plant 19%

Repuired :

1. Trading A/C b) P/L A/C 3+3+2+4= 12
2. P/L App. A/C d) Balance Sheet
3. The following trial balance of ABC co. For 31st Dec. 2010

|  |  |  |
| --- | --- | --- |
| Particulars | Debit Rs | Credit Rs |
| Share capital  Profit and loss A/c  General Reserve  Debenture  Accumulated Depreciation  Creditor  Plant and machinery  Investment  Debtor  Purchase  Carries inward  Sales  Rent  Salaries  Advertisement | 200000  100000  250000  50000  10000  10000  120000  10000 | 250000  50000  30000  50000  50000  70000  250000 |
| Total | 750000 | 750000 |

Additional Informations:

1. Closing stock Rs 10000
2. Depreciation on plant & machinery 10%
3. Transfer to general reserve Rs 10000
4. Proposed dividend Rs 20000

Required : 12 column work sheet 8

1. Following information provided you as:

Inventory Rs 30000 Bills Receivable Rs 10000

Creditors Rs 20000 Fixed assets Rs 50000

Debtors Rs 25000 Debtors turnover 5 times

Cash in hand Rs 5000 Gross profit Rs 20000

Required:

1. Current Ratio b) Quick Ratio 1+1+1+1+1=5

c)Sales d) Fixed assets turnover ratio

e)Gross profit Margin

10. The information is provided you as:

Net profit for the year Rs 50r000

Depreciation of machinery Rs 4000

Patent written off Rs 1000

Purchased of fixed assets Rs25000

Issue of share capital Rs 25000

Additional informations:

A part of fixed assets wich original cost was Rs 20000, with book value of Rs 5000 was sold at a profit of Rs 2000.

Required : a) funds from operation b) Funds flow Statement 2+3=5

11 The company’s balance sheet of two years as given below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2066 | 2067 | Assets | 2066 | 2067 |
| Share capital  Share premium  Debentures  Bills payables  Account payable  Retained earning | 1000000  100000  200000  100000  200000  200000 | 1200000  120000  100000  80000  300000  300000 | Fixed assets  Stock  Account receivable  Cash | 1200000  100000  300000  200000 | 1600000  200000  200000  100000 |
|  | 1800000 | 2100000 |  | 1800000 | 2100000 |

Additional Information:

* Sales for the year Rs 1200000
* Cost of goods sold Rs 700000
* Operating expenses Rs 200000
* Fixed assets purchased Rs 600000 and fixed assets costing Rs 40000 have been sold for Rs 60000.
* Dividend paid Rs 40000
* Premium of redemption of debenture was Rs 20000

Required : cash flow statement using direct method. 5+3+2= 10

12.The following transaction are given for the month of June 2012 as:

June 1 opening stock 800 units @ RS 150 per unit

June 4 purchased 600 units @ Rs 144 per unit

June 8 purchased 300 units @ Rs 160 per unit

June 12 issued 1100 units

June 19 return from department 250 units

June 22 purchased 150 units @ Rs 150 per unit

June 25 return to suppliers 10 unit @ Rs 144 per unit

Jeune 28 loss in stock 40 units

Required : Store Ledger Under LIFO method 5

13. ABC companies information is provided to you as:

Procurement cost per procurement Rs 100

Storage cost 25% of inventory value per kg

Cost of material per kg Rs 20

Economic order quantity (EOQ) is 1800 kg

Required: 1+ 1 =2

* Annual requirement
* No. Of order

14. The following information are provided you as :

Working hour per week =50 hrs

Total working weeks =20 weeks

Hourly output =10 units

Hourly rate Rs 10 per unit

Required : Total wages under piece rate system 2

15. A manufacturing companies production details was given for 2070 as:

Direct Materials Rs 200000

Direct Labour Rs 50000

Work overheads Rs 25000

Office overheads Rs 55000

The company wants to quoted price for its production for next year 2071 . The department estimated as follows:

Direct materials Rs 5000

Direct Labour Rs 4000

Overheads are allocated as below:

* Work overheads on the basis of prime cost
* Office overheads on the basis of factory cost
* Profit is 25% of cost price.

Required :

1 Cost sheet 5

2 Tender sheet 5

16. The Trading & P/L A/C of a company for 31st chaitra 2069 as:

Dr Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amount | Particulars | Amount |
| To opening stock  To purchase  To carries  To Gross profit | 30000  200000  20000  100000 | By sales  By closing stock | 300000  50000 |
|  | 350000 |  | 350000 |
| To office & Adm. Overheads  To selling overheads  To net profit | 60000  20000  30000 | By Gross profit  By Interest on investment | 100000  10000 |
|  | 110000 |  | 110000 |

In cost Accounting :

* Office & Adm. Overheads Rs 49000
* Selling overheads over absorbed by Rs 5000
* Opening stock valued at Rs 34000

Required: Cost Reconciliation statement. 5

**Shree Bhagawati H S S**

**Class XII Somadi -3, Sardewa FM 60**

**Internal Examination 2071 PM 23**

Subject :-Introduction to Marketing Time 2.15 hrs

Group : A 5×1

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@ j:t' ;DdL>0fsf $ tTjx? n]v .

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Group : B

( Attempt 5 out of 6 questions) 5×8

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Group :- C

( Attempt 1 out of 2) 1× 15

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**Shree Bhagawati H S S**

**Class XII Somadi -3, Sardewa FM 75**

**Internal Examination 2071 PM 26**

Subject :- Business Studies Time 2.15 hrs

Group A ( Attempt 5 out of 7 questions) 5×8= 40

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& df:nf]sf] cfj:ostf ;DalGw pTk}|/0ffsf] l;4fGt af/] k|i6 kf/ .

Group A ( Attempt 2 out of 3 questions) 2×18 = 36

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