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

Class : XII Internal Examination 2071 FM 80

Time : 2.30 hrs Subject : principle of Accounting PM 28

Attempt all questions

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 5000
* 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

1. 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

Time: 2.15 hrs Internal Examination 2071 PM 23

Subject :-Introduction to Marketing

Group : A 5×1

! Kofs]lh8 jf ;+j]i7g eg]sf] s] xf] <

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

# 6|]8 Og ;x'lnot eg]sf] s] xf] <

$ g]kfnLahf/sf $ ljif]ztfx? n]v.

% :yL/ nfut eg]sf] s] xf] <

Group : B

( Attempt 5 out of 6 questions) 5×8

^ ahf/zf:q eg]sf] s] xf] < ;dfh tyf /fi6|sf] nflu ahf/zf:qsf] dxTj af/] rrf{ u/.

& ahf/ eg]sf] s] xf]< ;:yfut u|fxssf] v/Lb k|qmLof af/] rrf{ u/.

\* ef}tLs jLt/0f sfo{ eg]sf] s] xf]< otfoftsf ;fwg 5gf}6df k|efj kfg]{

tTjx?af/] a0f{g u/.

( Joj;flos jftfj/0f eg]sf] s] xf]< ahf/zf:qsf] cfGt/Ls jftfj/0fLo

tTjx? jf/] rrf{ u/.

!) ;+/IfLt v/Lb / ;6\6fjflh v/Lb ljlw af/] j0f{g u/.

!! pkef]Qf j:t' eg]sf] s] xf]< lsgd]nsf j:t' / gvf]lhPsf j:t' af/]

rrf{ u/.

Group :- C ( Attempt 1 out of 2) 1× 15

!@ c;n gfdfs/0fsf u'0fx? Rrf{ ub}{ gfdfs/0f gug'{sf sf/0fx? a0f{g u/. !# !# d'No lgwf{/0fsf] gfkmfd'ns / alqm d'ns p4]Zo af/] j0f{g u/. !%

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

! Joj;fo Ps snf , lj1fg / k]zf xf] egfOnfO k|i6 kf/ .

@ kmf]onsf] k|zfzlgs l;4fGtsf] s'g} ^ ;L4fGt af/] j0f{g u/ .

# Ps s'zn of]hgf agfpbf b]vfkg]{ l;dfx? A0f{g u/ .

$ tkfO Ps ;Ifd Joj:yfkssf] x}l;otn] lg0f{o ubf{ s] s:tf r/0f jf

k|qmLof k'/f ug'{ X'G5 <

% lgb]{zgsf l;4fGtx? Aff/] a0f{g u/ .

^ Joj:yfkssf] x}l;otn] ;+u7gdf b]lvPsf] 4GbnfO s;l/ Joj:yfkg ug'{x'G5 <

& 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

\*cVtLof/ k|Tofof]hgnfO kl/eflift ub}{, o;sf l;4fGtx? Aff/] rrf{ u/.

( cVtLof/ ljs]lGb|s/0fnfO kl/eifLt ub}{ , cVtLof/ k|Tofof]hgdf b]vfkg]{ r'gf}ltx? Af/] a0f{g u/.

!) lhjg ljdfnfO k/LefifLt ub}{ , lhjg ljdf ug]{ ljlwx? Aff/] j0f{g u/.

**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

!! lhNnf lzIff sfof{no kfNkfsf] lgDg lja/0fx?sf cfwf/df uf]Zjf/f ef}r/ tof/ kf/ . %

Dff3 !%, @)&) >L u0f]znfO kmlg{r/ v/Lb afkt ? !@))) / b}lgs e|d0f eQf afkt ? #))) r]saf6 k]ZsL lbOof] .

Df3 @), @)&) >Lu0f]zsf] kmlg{r/ v/Lb ljn ? !$))) / b}lgs e|d0f eQf ljn k]z u/]sf]n] lghsf] k]ZsL km5\o}f6 u/Lof] .

!@ lgDg lja/0fsf cfwf/df a}Í gulb lstfj tof/ u/ . %

Ef.b| ! a}Í df}Hbft ())))

Efb| % jf:tljs vr{ ? !%)))) sf] a}Í cfb]z k|fKt eof].

Effb | !) 3/elgnfO 3/ef8f k]ZsL afkt ? @%))) sf] r]s

Hff/L u/Lof] .

Effb| !% b}lgs e|d0f eQf afkt ? !)))) e'Qflg u/Lof] .

Effb| @) o; dlxgfsf] tnjdf ? !#))) s+=;+= sf]if sl§ u/L

? &)))) r]saf6 ljt/0f u/Lof].

!# lgDg lja/0fsf cfwf/df lhNnf lzIff sfof{nosf] vr{sf] kmf6af/L tof/ kf/ . %

|  |  |  |  |
| --- | --- | --- | --- |
| Afflif{s ah]6 | ah]6 lzif{s | Effb| ;Ddsf] vr{ | cfZjLgsf] vr{ |
| 426000  24000  40000  60000  48000  8000 | tna  eQf  sfof{no vr{  d]lzg c}fhf/  kmlg{r/  e}k/L cfpg] vr{ | 66000  4000  8000  16000  20000  - | 63000  2000  4000  10000  8000  - |
| 606000 | hDdf | 114000 | 87000 |

yk hfgsf/L

rfn'sf]if lgsf;f ? @!%)))

;fgf] gulbsf]if ? !)))

ckm5\o}f6 kmlg{r/ k]ZsL ? \*)))

Shree Bhagawati H S S , Somadi -3, Sardewa

Palpa

Class : XI Internal Examination 2071 FM 75

Time : 2.15 hrs Subject : Business Studise PM 27

Group : A Attempt five questions outof six 5×8 = 40

! Joj;flos jftjfj/0f eGgfn] s] a'lemG5 < Jofj;flos jftfj/0fs]f cfGt/Ls jftfj/0fLo tTjaf/] rrf{ u/ .

@ sfof{no ?kf°gnfO kl/efifLt ub}{, o;sf] ;L¢fGaf/] j0f{g u/ .

$ sfof{no oGq pks/0f jf kmlg{r/ 5gf}6df Wofglbg'kg]{ s'/fx? Aa0f{g u/.

% ;~rf/ eGgfn] s] a'lemG5 < ;'rgfsf % ;|f]tx?af/] j0f{g u/ .

^ write an application letter in English for the post of office assistance to advertisement of Shree Bhagawati HSS , Sardewa.

Group : B Attempt any two questions 17.5×2 =35

& Joj;fosf] ;fdflhs pTt/bfloTj eGgfn] s] a'lemG5 < ljleGg ;/f]sf/jfnfx?k|lt Joj;fos}f pTt/bfloTjaf/} rrf{ u/ .

\*Psnf}l6 Joj;foe g]sf] s] xf] < Psn}fl6 Joj;fosf kmfObfx? a0f{g u/ .

( Joj;fo :yfkgf ug'{eGbf klxn] Wofglbg'kg]{ s'/fx? pNn]v u/ <