

- Q.31 Name any five causes for differences in the Cash Book and Pass Book Balances.
- Q.32 Rectify the following errors:
 (A) Credit sale to Mohan Rs. 6,000/- were recorded sales book as Rs. 6,200/-
 (B) Rs. 5,000/- paid for furniture purchased has been debited to Purchase Account.
- Q.33 Define Accounting Cycle.
- Q.34 Explain Purchase Return Book and Sales Return Book.
- Q.35 Explain any two Accounting Principles.

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

- Q.36 Enter the following particulars in the Cash Book with Cash and Bank Column

- | | |
|---------------|---|
| (i) April 1 | Balance of Cash Rs. 3,000/- and at Bank Rs. 15,000/- |
| (ii) April 3 | Goods sold for cash Rs. 7,000/- |
| (iii) April 4 | Goods purchased on credit from Mohan Kumar Rs.8,000/- |
| (iv) April 4 | Paid Wages Rs. 500/- |
| (v) April 5 | Cash paid to Mohan Kumar Rs. 5,000/- |
| (vi) April 6 | Withdrew cash from bank for office use Rs. 3,000/- |

- Q.37 Record the following transactions in the journal of ABC Company Ltd.
- Goods purchased from Satish worth Rs. 5,500/-
 - Goods returned to Satish Rs. 500/-
 - Paid cash to Satish Rs. 4,600/- and discount received from him Rs. 400
 - Goods sold to Deepak for Rs. 4,000/-
 - Received cash from Deepak Rs. 3900/- and discount allowed to him Rs. 100/-
- Q.38 Explain the steps to locate the errors if trial balance does not tally.

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Roll No.

**Branch : Office Management
and Computer Application**

Subject:- Book-Keeping and Accountancy-1

Time : 3Hrs.

M.M. : 100

SECTION-A

Note: Multiple choice questions. All questions are compulsory (10x1=10)

- Q.1 Which of the following transactions is not of financial character:
- Purchase of asset on credit
 - Purchase of asset for cash
 - Withdrawing of money by proprietor from business
 - Strike by Employees
- Q.2 Trade Discount is:
- Which is allowed at the time of receiving the payment
 - Which is allowed at the time of sale of goods
 - Which is allowed at the time of receiving the payment and sale of goods
 - Allowed in all of the above
- Q.3 As per dual Aspect Principle:
- Asset=Liabilities-Capital
 - Asset=Capital-Liabilities
 - Asset=Capital+Liabilities
 - Capital=Asset+Liabilities
- Q.4 Goods worth Rs 5000/- given away as charity would be credited to:
- Sales Account
 - Purchase Account
 - Charity Account
 - None of the above

- Q.5 When a firm maintains a Cash Book, it need not to maintain:
- Journal Proper
 - Purchase Book
 - Sales Book
 - Cash and Bank Account in ledger
- Q.6 If the debit as well as credit aspects of transaction are recorded in cash book, it is called:
- Contra Entry
 - Compound Entry
 - Opening Entry
 - Adjustment Entry
- Q.7 Purchase Book is used to record:
- Purchase of goods
 - Credit Purchase of goods
 - Credit Purchase of Asset
 - All credit purchase
- Q.8 While posting in personal accounts from the purchase book, posting is done:
- On Credit Side
 - On Debit Side
 - On Debit or Credit Side
 - None of the above
- Q.9 Which item shows a Debit Balance
- Salary outstanding
 - Prepaid Expenses
 - Purchase Return
 - Sales
- Q.10 Which of the following is not a part of Double Entry System:
- Journal
 - Bank Reconciliation Statement
 - Cash Book
 - Ledger

SECTION-B

Note: Objective type questions. All questions are compulsory. (10x1=10)

- Q.11 How do you ascertain the financial position of the business?

- Q.12 What is Capital?
- Q.13 Closing Stock is valued at cost price or market price whichever is (More/Less)
- Q.14 Give one example of two sided error.
- Q.15 Suspense Account always shows credit balance. (True/False)
- Q.16 What is meant by debit balance of pass book.
- Q.17 Salary paid to Ram Lal will be debited to _____ Account
- Q.18 What is petty cash book?
- Q.19 Name two causes of differences in the Cash Book and Pass Book balances.
- Q.20 Ledger is a book of original entry (True/False)

SECTION-C

Note: Short answer type questions. Attempt any twelve questions out of fifteen questions. (12x5=60)

- Q.21 What is need of Accounting Principles?
- Q.22 Define Intangible Real Account. Give any two example of such type of accounts.
- Q.23 Classify the following accounts into Personal, Real or Nominal accounts:
(i) Drawings (ii) Bad Debts (iii) Outstanding Salary
(iv) Furniture (v) Goodwill
- Q.24 Explain the difference between Trade Discount and Cash Discount.
- Q.25 Explain the compound Journal Entry with a suitable Example.
- Q.26 Cash Book is subsidiary book and a principal book. Explain in brief
- Q.27 Define Petty Cash Book.
- Q.28 Define Credit Note.
- Q.29 What are the rules of posting in the Ledger?
- Q.30 Define Trial Balance.