

**BOOK KEEPING AND ACCOUNTANCY****50 MARKS****Q.1 Do as directed ( write only answers) (15 marks)**

1. Calculate 7% trade discount if goods are purchased for ₹ 20,000.
2. Paid for laptop ₹ 80,000 @ 12% GST , calculate CGST & SGST
3. Ritesh paid mobile bill ₹ 5,524 out of which ₹ 3200 for office use and remaining for personal use. Calculate the amount of drawing.
4. Purchased machinery of ₹ 13,300 and paid for installation ₹ 700, what is the cost of machinery?
5. Paid to Kiara ₹ 40,000 @2% cash discount, calculate cash discount?
6. Golden rule of real account is?
7. Purchased goods worth ₹ 20,000 out of which 2,000 are returned to supplier, so what is the amount of net purchases.
8. Closing Stock valued at market price 24000 and cost price is 23000, which one to consider?
9. Salary ₹ 10000 is paid for 10 months so how much salary is outstanding for 2 months?
10. In which month financial year starts?
11. Calculate 5% R.D.D. on Debtors which is 20000.
12. Write Golden rule for nominal account
13. Mr. Ankit introduced furniture ₹ 15000 and machinery ₹ 35000 , so capital is how much?
14. motor van ₹ 30000, Calculate 12% depreciation under reducing balance method for full year.
15. Calculate deprivation under fixed installment method on Land 100000 @ 10% for 6 months

**Q.2 Give one word. ( write only answers ) ( 10 marks)**

1. Discount which is not recorded in the books of accounts.
2. Amount which is not recoverable from customer
3. Amount invested by owner into the business
4. A book of prime entry
5. The tax imposed by Central government on goods and services
6. Page number of the ledger
7. Taking the total more while closing books of accounts
8. Anything taken by proprietor from business for his private use
9. Concession given for immediate payment
10. Expenses paid before it is due

**Q.3 Journalise the following transactions in the books of Narendra General Stores (10 marks)**

2019 April

- 1 Narendra commenced business with Cash ₹ 80,000
- 3 Purchased goods from Kiran ₹ 40,000 on credit
- 5 Paid rent ₹ 2,000
- 10 Sold goods to Mr.Vikas ₹ 5,500 on credit
- 15 Purchased Furniture of ₹ 30,000 @ GST 18%
- 18 Received a Bearer Cheque of ₹ 25,000 from Mr.Vikas
- 21 Paid Kiran by Cheque of Dena Bank ₹ 20,000
- 30 Paid Salary ₹5000

**Q.4 final account ( 15 marks)**

From the following Trial Balance of Bharadwaj & Sons prepare Trading and Profit & Loss Account for the year ended and Balance Sheet as on 31st March, 2019.

**Trial Balance As on 31.3.2019**

Debit balance	Amt (₹)	Credit balance	Amt (₹)
Royalties	4,000	Sundry Creditors	56,000
Drawings	10,000	Sales	81,000
Wages	6,000	Purchase Returns	3,000
Purchases	71,000	Capital	2,50,000
Cash	10,000	Bills payable	20,000
Sales Returns	5,000	Bank Overdraft	40,000
Bank	40,000		
Insurance	1,000		
Furniture	34,000		
Buildings	1,20,000		
Sundry Debtors	1,00,000		
Bad debts	1,000		
Sundry Expenses	3,000		
Travelling Expenses	2,000		
Opening Stock	24,000		
Carriage Outwards	1,600		
Rent	1,000		
Carriage Inward	400		
Salaries	16,000		
	<b>4,50,000</b>		<b>4,50,000</b>

Additional Information :  
Closing Stock - ₹ 54,000