

2nd puc accountancy question papers 2009

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2nd PUC Accountancy Question Papers 2009: Detailed Q&A

The 2nd PUC Accountancy question paper for 2009 covered a wide range of topics that are essential for students to master. The paper was divided into two sections, with Section A consisting of multiple-choice questions and Section B featuring descriptive and numerical problems.

Section A: Multiple Choice Questions

1. **Question:** Which of the following is not an element of financial accounting?
Answer: Market value
2. **Question:** The double-entry system of accounting involves: **Answer:** Recording every transaction in two accounts
3. **Question:** Depreciation is a method of allocating: **Answer:** The cost of a fixed asset over its useful life

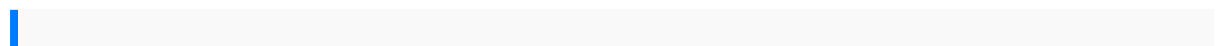
Section B: Descriptive and Numerical Problems

1. **Question:** Discuss the classifications of accounting. **Answer:** Accounting can be classified based on purpose (financial or management), entity (business or non-profit), function (cost or revenue), and period (periodic or continuous).

2. **Question:** Calculate the depreciation of an asset costing ₹100,000 using the straight-line method over a useful life of 5 years. **Answer:** Depreciation per year = ₹100,000 ÷ 5 = ₹20,000

3. **Question:** Prepare a trial balance from the following information:

- Cash: ₹50,000
 - Accounts Receivable: ₹20,000
 - Inventory: ₹30,000
 - Accounts Payable: ₹15,000
 - Capital: ₹75,000
- Answer:**
- | Account | Debit (₹) | Credit (₹) |
|---------------------|----------------|----------------|
| Cash | 50,000 | |
| Accounts Receivable | 20,000 | |
| Inventory | 30,000 | |
| Accounts Payable | | 15,000 |
| Capital | | 75,000 |
| Total | 100,000 | 100,000 |



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