Model Paper  
Class - 10TH  
Element of Book Keeping and Accountancy

Time allowed - 3 hours  
Maximum Marks - 50

Special Instructions

1. Question paper is divided into two sections Section (A) and Section (B)

2. In Section (A) choice is given in every Question.

3. All questions are compulsory 10 marks are allotted for every question in section(A)

4. In section (B) Multiple choice Questions are given. Every Question carries 1 mark

5. Marks allotted to each questions are indicated against it.

6. Candidates are required to give their answers in their own words as for as practice.
Section-A
Question 1:- What is Bank Reconciliation statement? What are the causes of Difference between the Balance of cash book and pass book? What is the need of Bank reconciliation statement?

Prepare cash book from the following transactions of April, 2019

<table>
<thead>
<tr>
<th></th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash balance</td>
</tr>
<tr>
<td>10</td>
<td>Goods purchased for cash</td>
</tr>
<tr>
<td>14</td>
<td>Cash Received from Anil and discount allowed</td>
</tr>
<tr>
<td>18</td>
<td>Paid salary</td>
</tr>
<tr>
<td>28</td>
<td>Paid to Ram</td>
</tr>
<tr>
<td>29</td>
<td>Cash sales</td>
</tr>
<tr>
<td>30</td>
<td>Received commission</td>
</tr>
</tbody>
</table>

Question 2:- Write short notes on the following adjustments
(1) Closing stock
(2) Outstanding expenses
(3) Prepaid Expenses
(4) Depreciation

Prepare trading account for the year ended 31st March, 2016
31 मार्च 2016 को समाप्त होने वाले वर्ष का व्यापारिक खाता बनाए।
(i) Opening Stock 10500
Purchases 12000
Sales 16000
Sales return 500
Purchase return 400
Carriage inward 200
Wages 500
Import charges 400
Closing stock 5000

(ii) Prepare Profit and Loss Account:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Profit</td>
<td>75000</td>
</tr>
<tr>
<td>Rent Received</td>
<td>2600</td>
</tr>
<tr>
<td>Salary Paid</td>
<td>3000</td>
</tr>
<tr>
<td>Export Duty</td>
<td>2500</td>
</tr>
<tr>
<td>Commission Received</td>
<td>2400</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1000</td>
</tr>
<tr>
<td>Discount allowed</td>
<td>250</td>
</tr>
<tr>
<td>Stationary expenses</td>
<td>500</td>
</tr>
<tr>
<td>Advertisement expenses</td>
<td>500</td>
</tr>
</tbody>
</table>

Question. 3 What do you mean by bills of Exchange? How many parties are there in bills of Exchange? What are the characteristics of bills of exchange?

अथवा /or

On 1st Jan, 2012 "X" sells goods to "y" for Rs. 5000 and draws a bills of exchange on him bill due after 3 months. The bill was accepted by "y" and the bill was met by "y" on maturity. Pass Journal Entries in the books of "X" and "y".

1st Jan, 2012 को "X" ने "y" को वस्तुएं बेचीं रु 5000 भुगतान की 3 महीने का बिल लिखा। "Y" ने बिल स्वीकार किया और नियमत तारीख पर बिल को पूना लिया गया। "X" और "Y" के खातों में प्रबंधितियां कीजिए।
Section-B

Question. 4 Choose the correct options

(1) Cash Book is used to
   (a) Compute the Profit and Loss A/C
   (b) Record receipt and Payment
   (c) Record only Receipt of Cash
   (d) Record only Payment of Cash.

(2) When the entry is made on the both side of Cash book It is called as?
   (a) General entry
   (b) Double entry
   (c) Compound entry
   (d) Contra entry

(3) How many kinds of Cash book.
   (a) 2
   (b) 3
   (c) 4
   (d) None of the above

(4) When money is withdrawn from Bank, It is ________in the pass book
   (a) Debited
   (b) Credited
   (c) Not shown
   (d) Added

(5) Trading Account shows:
   (a) Net profit
   (b) Gross profit
   (c) Both a & b
   (d) None of the above
(6) In Trading Account following expenses shown
(a) Direct expenses
(b) Indirect expenses
(c) Both a & B
(d) None of the above
यापारिक खाते में निम्न याय करवाये जाते हैं
(a)प्रत्यक्ष खर्च
(b)अप्रत्यक्ष खर्च
(c)दोनों a और b
(d)इनमें से कोई भी नहीं

(7) Debit side of Profit and Loss Account record
(a) Expenses
(b) Income
(c) Assets
(d) All of the above
लाभ हानि खाते के डेबिट तरफ लिखा जाता है
(a) व्यय
(b)आय
(c)सम्पत्तियाँ
(d)यह सभी

(8) In Bills of Exchange number of parties are:-
(a) 2
(b) 3
(c) 4
(d) 5
विनियम पत्र में निम्न पक्ष होते हैं।
(a)2
(b)3
(c)4
(d)5

(9) In Bills of Exchange the days of grace allowed are
(a) 3
(b) 4
(c) 2
(d) 5
विनियम पत्र में अप्रत्यक्ष दिन होते हैं।
(a)3
(b)4
(c)2
(d)5

(10) In Promissory Note Number of parties are
(a) 4
(b) 3
(c) 2
(d) None of the above

(11) Bills of Exchange is drawn for
(a) Certain amount
(b) Not certain amount
(c) Both
(d) None of the above

(12) Rent Received is shown in
(a) Trading Account
(b) Profit
(c) Balance sheet
(d) None of these

(13) Building owned by business is
(a) Liability
(b) Assets
(c) Expenses
(d) None of the above

(14) Factory expenses are shown in
(a) Profit and Loss Account
(b) Balance sheet
(c) Trading Account
(d) None of the above
(15) Two sides of the Balance sheet are
(a) Expenditure and Income
(b) Liabilities and Assets
(c) Receipts and payments
(d) None of the above

(16) "Salary and wages" are shown in
(a) Trading Account
(b) Profit and Loss Account
(c) Balance sheet
(d) Both a & B

(17) Petty cash book is maintained to record
(a) For small expenses/income
(b) For Big expenses/Income
(c) Both a & b
(d) None of the above

(18) Bank Reconciliation statement is prepared by
(a) Banker
(b) Government
(c) Customer/Account holder
(d) Both a & b
(19) Which one of the following is Asset
(a) Outstanding Expenses
(b) Rent paid
(c) Cash
(d) None of the above
इनमें से सम्पत्ति है?
(a) अदात व्यय
(b) किराया भुगतान किया
(c) रेंट
(d) कोई भी नहीं

(20) Under double entry system of Book Keeping every business transaction has
(a) Single effect
(b) Double effect
(c) Multiple effect
(d) None of the above
दोहरी पद्धति के द्वारा बुक कीपिंग में प्रत्येक लेन देन के प्रभाव होते हैं?
(a) एकल प्रभाव
(b) दोहरा प्रभाव
(c) बहु प्रभाव
(d) कोई भी नहीं