Sahaj Adhyayan (सहज अध्ययन)

जर हे Practice Question Papers तुम्हाला खरंच फायदेशीर वाटत असतील तर तुमच्या सर्व मित्र मैत्रिणींना पाठवा.

त्यांना देखील ह्या सर्वांचा अभ्यासासाठी फायदा होऊ द्या.

PRACTICE PAPER – 2021-22

std. : 11th Commerce **Sub : Book Keeping and Accountancy** **Marks : 50**

Q.1 A) Select the most appropriate alternative from those given below & Rewrite the sentence. **(5)**

1) Machinery Account is Real Account.
   a) Nominal b) Personal c) Real d) Expenses
2) Goodwill is An Intangible Assets.
   a) Tangible b) Current c) An Intangible d) None of these
3) Trial Balance is prepared to test arithmetical Accuracy of Books of Account.
   a) Trial Balance b) Ledger c) Journal d) List
4) A commodity in which a Trader deals is known as Goods
   a) Goods b) Income c) Property d) Expenditure
5) Brief explanation of an Entry is called as Narration
   a) Folio b) Narration c) Posting d) Journalising

Q.1B) State whether there following statement are True / False only **(5)**

1) Bank overdraft is an Assets of the business. F
2) Solvent person is a person whose assets are more than his liabilities. T
3) Book – Keeping records monetary & Non Monetary Transaction. F
4) Journal is a Book of Primary Entry. T
5) Ledger is a Book of Original Entry. F

Q.2) Classification of Accounts. **(10)**

1) Income Tax A/c
2) Discount A/c
3) Palghar Nagarparishad A/c
4) Audit fees A/c.
5) Capital A/c
6) Copyright A/c
7) Live Stock A/c
8) Plant and Machinery A/c
9) Loose Tools A/c
10) Raj & Company A/c

Q.3) Explain the Basic Accounting terminologies & Concept. (Any Five) **(05)**

1) Narration
2) Capital
3) Goods
4) Creditors
5) Accounting year
6) Drawing
7) Solvent
8) Profit or Loss
9) Liabilities
10) Assets

P.T.O.

Q.4) Analysis of Transaction by Applying of Rates Debit and Credit. **(10)**

1) Rajesh Commenced business with cash Rs. 5000/-
2) Paid Mobile Bill Rs. 800/-
3) Received Rent Rs. 2500/-
4) Commission Received Rs. 500/-
5) Cash Sales Rs. 500/-
6) Cash Purchase Rs. 2000/-
7) Deposit Rs. 500/- in to Bank of India.
8) Sold Goods to Manoj worth Rs. 6000/-
9) Purchase Machinery from Suresh on Credit Rs. 15000/-
10) Paid Advertisement Rs. 500/-

Q.5) Journalise the following transaction in the books of Laavayna traders, open necessary ledger accounts of 31st March, 2021. **(15)**

1) Capital Account, 2) Cash Account,
3) Furniture Account, 4) Purchase Account,
Find out the balance accounts.

1st March	Laavanya started business with cash Rs. 50,000/-
3rd March	Purchased goods from Rohit worth Rs. 10,000/- less 10% Trade Discount.
10th March	Deposited Cash with Bank of India Rs. 5000/-
12th March	Purchased Furniture from Laavanya on Credit worth Rs. 20,000/-
17th March	Paid printing expenses Rs. 200/-
20th March	Received Commission Rs. 200/-
30th March	Paid Advertisement bill Rs. 500/-

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