

Sahaj Adhyayan (सहज अध्ययन)

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इतर विद्यार्थी मित्रांना त्या सर्वांचा उपयोग होईल.

Class: XI Com. **Div - A**

1st Term End Exam

Marks – [50]

Sub: Book Keeping & A/C

Jan.2022

Time: 2.30 Hour

Q.1.A] Select the most appropriate alternative from those given below and rewrite the statements. [5]

- 1) ----- means a reputation of a business valued in terms of money.
 - a) Trademark b) Assets c) Patents d) Goodwill
- 2) Brief explanation of an entry is called as ----- .
 - a) Folio b) Narration c) Posting d) Journalising
- 3) ----- discount is not recorded in the books of accounts.
 - a) Trade b) Cash c) GST d) VAT
- 4) ----- column of ledger is used for writing page number of Journal.
 - a) J.F b) L.F. c) Dated d) Particulars
- 5) Cash book always shows ----- balance.
 - a) debit b) credit c) zero d) none of the above

Q.1.B] State whether the following statement are true or false. [5]

- 1) The double entry system is based on "Dual Aspect" concept.
- 2) Every debit has equal and corresponding credit.
- 3) Journal is a book of primary entry.
- 4) The process of recording a transaction in Journal is called posting.
- 5) Credit purchases of goods are recorded in sales book.

Q.1.C] Complete the following sentences. [5]

- 1) A person to whom business owes money for the goods or services is known as -----.
- 2) Debit all expenses & losses credit all -----.
- 3) ----- discount is always recorded in the books of account.
- 4) The right hand side of an account is called ----- side.
- 5) GST stands for goods and ----- Tax.

Q.1.D] Calculate the following. [5]

- 1) Purchased Machinery for Rs.10,000/@ 10% GST calculate CGST and SGST.
- 2) Purchased goods from Rajan Rs.2,00,000@ 10% T.D. and 5% cash Discount. Calculate cash discount.
- 3) Sold goods to Ram Rs.12,000 @ 10% T.D. What is the amount of Trade discount.
- 4) Ramesh started business with Rs.50,000. Give journal entry.
- 5) Rakesh withdrawn amt of Rs.10,000 for personal use. Pass Journal entries.

Q.2] Journalise the following transaction in the books of Gajanan. [10]

2021.

- Jan.1 Mr. Gajanan started business with cash Rs.60,000/-
- Jan.3 Purchased goods for Rs.90,000 and amount paid by bank.
- Jan.5 Sold goods to Satish on credit Rs.30,000/-
- Jan.7 Paid for Advertisement Rs.25,000/-
- Jan.10 Received commission Rs.10,000/-
- Jan.12 Purchased Furniture from Mr. Govind on credit Rs.30,000/-
- Jan.15 Deposited cash Rs.10,000/- into State Bank of India.
- Jan.18 Sold Machinery of Rs.80,000/- @ 10% GST and amount paid by cheque.

Jan.22 Received Dividend Rs.5000/-

Jan.28 Goods sold on credit to Tushar Rs.20,000 @ 10% Trade Discount.

Jan.31 Cash purchase Rs.85,000/-

Q.3] From the following transactions prepare necessary Ledger Accounts in the books of Vinay and balance the same. Prepare Trial balance.

[10]

Year 2021

Jan.1 Started business with cash Rs.10,000/-

Jan.6 Purchased goods from Vikas Rs.3000/-

Jan.9 Sold goods to Bhushan Rs.2400/-

Jan.12 Paid cash to Vikas Rs.1600/-

Jan.19 Received cash from Bhushan Rs.10,000/-

Jan.25 Goods purchased for cash Rs.5000/-

Jan.26 Sold Goods for cash Rs.5000/-

Jan.28 Paid commission Rs.1000/-

Jan.31 Received commission Rs.5000/-

Q.4] From the following transaction related to Sundar & Co. Prepare cash Book with two column i.e cash of Bank column.

[10]

Date	Details	Amt.
2021 Mar 1	Bank balance	52000
2021 Mar 1	Cash balance	15000
2021 Mar 4	Purchased goods and payment made by cheque	15000
2021 Mar 8	Sold Goods for cash	8000
2021 Mar 13	Purchased Machinery and payment made by cheque	10,000
2021 Mar 16	Sold goods and recived cheque and deposited in same day in the bank	12000
2021 Mar 17	Purchased goods for cash from Mrunal	18,000
2021 Mar 20	Purchased stationary and paid by cheque	2100
2021 Mar 24	Cheque given to Avadhut	1800
2021 Mar 27	Cash withdrawan from Bank	12000
2021 Mar 28	Paid Rent by Cheque	500
2021 Mar 29	Received commission	1500
2021 Mar 30	Cash Received from Mr.Ganesh	5000
2021 Mar 31	Paid salary	4000

This Question paper shared by Ankita from Kolhapur . Thanks Ankita

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