Max Marks: 80

Instructions:

The question paper contains five parts A, B, C, D and E.

Part-A contains four Sections I, II, III and IV.

- 2. Provide working notes wherever necessary.
- 15 minutes extra has been allotted for candidates to read the questions.
- Figures in the right hand margin indicate full marks.

SECTION -A

I. Choose the correct answer from the choices given:

 $(5 \times 1 - 5)$

- Accounting records transactions in terms of
 - a) Selling units
 - b) Monetary units
 - c) Production units
 - d) Measuring units
- 2. How many sides does an account have?
 - a) One
 - b) Two
 - c) Three
 - d) Four
- Passbook is a copy of:
 - a) Copy of customer Account
 - b) Bank column of cash book
 - c) Cash column of cash book
 - d) Copy of receipts and payments
- If wages paid for installation of new machinery is debited to wages Account, it is:
 - a) An error of commission.
 - b) An error of principle.
 - c) A compensating error.
 - d)An error of omission
- 5. If the opening capital is ₹50,000 as on April 01, 2022 and additional capital introduced ₹10,000 on January 01, 2023. Interest charge on capital 10% p.a. The amount of interest on capital shown in profit and loss account as on March 31, 2023 will be:
 - a) ₹3,000
 - b) ₹4,000
 - c) ₹5,250
 - d) ₹6,000
- II. Fill in the blanks by choosing the appropriate answers from those given in the brackets: (5×1=5) (credit, debit, capital, prepaid expenses, petty cash book, double column cash book)
- 6. Assets = Liabilities + _____
- 7. Cash book maintained to record small expenses is called

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